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ABSTRACT

The new budget and accounting system for the California community colleges uses an activity-centered approach to expenditure reporting which describes real resource requirements (faculty, supporting staff, supplies, etc.), their costs (objects of expenditures), and relative use in each of the major activities which describe community college operations. The system describes direct costs in activities, but does not attampt to define indirect costs. It is designed to provide adequately for state level decision-making needs. It also provides the basis for decisions about programs and objectives. The activity structure provides the district with a base for comparative fiscal analyses, use of new fiscal management tools, and future development of program budgeting and other decision-making techniques. The activity structure also provides for state level reporting and federal fiscal reporting, if this should occur in the future. (Author)

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BUDGET AND
ACCOUNTING
MANUAL

CALIFORNIA
COMMUNITY
COLLEGES

JC 750 015

Chancellor's Office
Sacramento

January 1974

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PREFACE

The California Community College Budget and Accounting Manual was adopted by the Board of Governors in December 1973. The manual describes the new budget and accounting system required for local control and state-level reporting of 1974-75 Community College district budgets. The 1973-74 fiscal year will be reported under the current system for the last time.

We plan to continue work with the 19 pilot districts to identify useful implementation techniques. These and other aspects of the new system will be discussed in a series of workshops held around the state this spring and next fall. We also plan to issue supplements to the manual periodically to clarify key definitions, incorporate law changes and other necessary corrections, and provide further information on implementation.

Much of this manual results from many hours work by staff in the pilot districts. We'd like to thank them and the many other individuals in Community College districts who assisted in this effort.

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BUDGET AND ACCOUNTING MANUAL
CALIFORNIA COMMUNITY COLLEGES

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I

INTRODUCTION

The new budget and accounting system for California Community Colleges uses an activity-centered approach to expenditure reporting which describes real resource requirements (faculty, supporting staff, supplies, etc.), their costs (objects of expenditure), and relative use in each of the major activities which describe Community College operations.

Except for recent law changes, general ledger accounting, income reporting, and tax analysis are the same as previous college budget and accounting procedures. The new structure makes changes only to budgeting and reporting of expenditures and introduces activity measures for college resource use.

The system describes direct costs in activities, but does not attempt to define indirect costs, nor does it require measurement of output. However, it is designed to provide adequately for state-level decision making and most local decision-making needs. It also provides the basis for developing analyses for decisions about programs and objectives, all essential to college management activities.

The activity structure is designed to be compatible with the Program Classification Structure developed by the National Center for Higher Education Management Systems (NCHEMS) of the Western Interstate Commission on Higher Education. This budget format currently has nationwide visibility. Data scheduled to be generated in the new structure also gives districts the capability of implementing new management tools now being developed by various groups such as NCHEMS, Systems Research Group, Battelle, and the League for Innovation.

The object of expenditure structure is designed to be compatible with that used by elementary and secondary schools and county superintendents of schools. This should provide for the fiscal management responsibilities county superintendents have in relation to Community Colleges without needing to maintain separate systems for the colleges and K-12. It is anticipated that counties would maintain Community College district budget control over the major object of expenditure categories described in Section III. Districts may wish to develop additional subcategories for local management purposes.

Development, approval, and control over district budgets would normally be based upon the object of expenditure categories, allocated among organization or activity units of the district and college(s) to the extent necessary for effective internal management. The activity structure, by contrast, provides the district with a base for comparative fiscal analyses, use of new fiscal management tools, and future development of program budgeting and other fiscal decision-making techniques. The activity structure also provides for state-level reporting and federal fiscal reporting, if this should occur in the future.

Separate college budgets are not reported to the state even though they are developed and maintained as always for local management purposes.

The expenditure structure is described in Section III and in Part II of the new state report form, CCAF-311. For each activity, expenditures by object are reported along with measures of staffing and technical arrangements for activities. This full reporting begins August 1975 for the actual 1974-75 fiscal year experience. Prior to that time, during implementation and for budget year state-level reporting, only portions of this reporting are required.

District budgets developed for 1974-75 would contain, for the state-level report (due in August 1974), just those objects of expenditure listed in Section III for districts' (1) current expense of education, (2) total current expense, and (3) total expenditures (including current expense, capital outlay, debt service, and transfers). Actual district budgets for 1974-75 may contain as much additional detail breakdown by college, organization, or activity as necessary to suit district requirements. Thus, the state-level report for districts' 1974-75 budget year covers only a portion of the total expenditure reporting. Districts will use the existing CCAF-301 to report the actual 1973-74 fiscal year in August 1974.

II

INCOME

Income includes both revenue and nonrevenue receipts. Revenue receipts are additions to assets for which no obligations are incurred by the Community College district and may be expended at the discretion of the district governing board. Revenue receipts are received through state apportionments and district taxes. Nonrevenue receipts are money received in exchange for property of the district or receipts for which the district incurs an obligation, such as money received through loans or the sale of bonds. Bond or loan receipts must be used by the district governing board for the purposes outlined at the time loans are secured or bonds are issued.

These instructions provide for uniform identification and classification of the receipts for all funds and accounts of a district and should be used for day-to-day accounting of receipts, budgets and all financial reports. Income classifications are applicable to all funds, general and special, of a district. The selection of the fund must be made in accordance with the provisions of law. Income Classifications, such as 8100, Federal Income, or 8700, County Income, should not be confused with the selection of the fund, such as the General Fund, Building Fund, or Cafeteria Fund.

Districts operating on a cash basis account for income when it is received, while those operating on an accrual basis account for income when it is earned. District budget forms and the annual budget report form supplied by the Chancellor's Office presume use of the accrual basis for expenditures and the partial accrual basis for the income of school district funds, except for the Bond Interest and Redemption Fund. Either a cash basis or an accrual basis, as determined by the county auditor, are acceptable for accounting and reporting a district's Bond Interest and Redemption Fund.

Classifications

Community College districts will classify income for at least the major and subordinate classifications outlined in this section. Many districts may want to increase the number of classification subdivisions for local management needs.

Major classifications are as follows:

8100-8499	Federal Income
8500-8599	Combined State and Federal Income
8600-8699	State Income
8700-8799	County Income
8800-8869	Local Income
8871-8874	Student Charges
8876-8878	
8891	Private Income
8900-8999	Incoming Transfers

Definitions

8100-8499 FEDERAL INCOME

All income received from the federal government, regardless of whether distributed by state, federal, or local agencies. Include federal income for which the state or any other agency serves as the distributing agency.

8110 Maintenance and Operation (Public Law 81-874)

Allowance for maintenance and operation resulting from the identification of students or parents working on or living on federal property.

8120 Veterans' Education

8140 Education Professions Development Act, B-1 and B-2 (Public Law 90-35)

Amounts received from federal agencies for the Education Professions Development Act, Title I.

8150 Economic Opportunity Act (Public Law 88-452)

Amounts received directly from federal agencies for Economic Opportunity Act programs.

8160 Elementary and Secondary Education Act (Public Law 89-10)

Amounts received from federal agencies for Elementary and Secondary Education Act programs.

8170 Emergency Employment Act of 1971 (Public Law 92-54)

8180 Higher Education Act, 1965 (Public Law 89-329)

8190 Revenue Sharing, 1973 (Public Law 92-512

Amounts received under the Emergency Employment Act of 1971.

8210 National Defense Education Act (Public Law 85-864)

Amounts allowed under the National Defense Education Act.

8230 Manpower Development and Training Act (Public Law 87-415)

Amounts allowed for Manpower Development and Training Act programs from federal sources.

8240 Vocational Education Amendments of 1968 (Public Law 90-576)

Amounts allowed for Vocational Education Amendments of 1968 programs from federal sources.

8310 Forest Reserve Funds: (EC 20251)

All income from forest reserve funds apportioned by the federal government but distributed to the district by the county superintendent of schools with the approval of the county board of education.

8320 Flood Control Funds: (EC 20109)

All income from flood control funds apportioned by the federal government but distributed to the district by the county superintendent of schools with the approval of the county board of education.

8480 "Miscellaneous Funds" (EC 17606)
(See explanation under #8890)

8481 Royalties and Bonuses
8482 Rentals
8483 Income from Property Not Subject to Tax
8484 Payments in Lieu of Taxes

8490 Other

All other federal funds received except funds defined as "miscellaneous funds" by the California Administrative Code, Title 5, Education, Section 17261. These are to be recorded in classification 8480, Miscellaneous Funds.

8500 COMBINED STATE AND FEDERAL INCOME

Combined state and federal income received from the state agency with no indication of how the allowance is prorated between federal and state funds.

8520 Preschool Education Aid (Public Law 87-543)

Allowance from combined federal and state funds for preschool education aid under Education Code sections 16643-16644. Do not include amounts allowed for preschool education aid from other state or federal sources.

8530 Children's Centers (EC 16616)

Amounts allowed for capital outlay for children's centers.

8580 "Miscellaneous Funds" (EC 17606)

See explanation under #8890.

8581 Royalties and Bonuses
8582 Rentals
8583 Income from Property Not Subject to Tax
8584 Payments in Lieu of Taxes

8590 Other

All other combined state and federal funds except funds defined as "miscellaneous funds" by the California Administrative Code, Title 5, Education, Section 17261. These are to be recorded in classification 8580, "Miscellaneous Funds."

Definitions (Continued)

8600 STATE INCOME

All state funds received, excluding federal funds distributed by the state, which are federal income. By law, any State School Fund apportionment or allowance to a school district must be deposited in the General Fund of the school district.

All such amounts should be accounted in terms of the gross amount apportioned. Deductions and withholdings made by the State Controller as required by law must be accounted as expenditures in the same manner as if the full amount had been received and a school district warrant had been drawn for such purpose.

8610 Principal Apportionment

Record all amounts allowed under the Principal Apportionment, including advance apportionments, basic and equalization aid, and final apportionments. Record also flat grant allowances received from the following programs on a current basis:

8611 Basic and Equalization Aid
8612 Physically Handicapped
8613 Educable Mentally Retarded
8614 Trainable Mentally Retarded
8615 Transportation of Handicapped Pupils
8616 Educationally Handicapped
8617 Mentally Gifted

8620 Special Purpose Apportionment

Record amounts received for the expenses of maintaining any or all of the following programs during the preceding fiscal year:

8622 Transportation

Record amounts received for transportation, based upon records of expense and approved capital outlay, of furnishing, during the preceding fiscal year, transportation of students between their homes and the regular full-time day colleges attended by them.

8623 Project-connected Students
8624 Educationally Disadvantaged
8625 Early Childhood Development

8630 Special Allowances

8632 Allowance for Instructional Television and other Coordinated Instruction Systems Programs

Amounts received under Education Code Section 18270 for participation in a program for instructional television established pursuant to Education Code Sections 6441 or 6442 and ECS 11251(a) for other coordinated instructional systems programs.

Definitions (Continued)

8633 Apportionment for Special Teacher Employment

Amounts received under Chapter 106, Statutes of 1966 (Education Code sections 6481-6485) for the special teacher employment program.

8636 Education Improvement Act of 1969

8638 Extended Opportunity Programs and Services Income Received from State Under Provisions of EC 25528.7.

8639 Other

8645 Capital Outlay

Amounts received from State under Community College Construction Act.

8650 Apportionments for Children's Centers

Allowance for children's centers. It may be advisable to compute monthly the earned income from this source. Advance apportionment is based upon estimated attendance with adjustments at end of the fiscal year usually required.

8660 Apportionments for Development Centers for Handicapped Minors

Allowance for purposes of development centers for handicapped minors. School district fiscal control may find it advisable to compute monthly the earned income from this source. Apportionment in advance is based upon estimated attendance. Adjustments at the end of the fiscal year are usually required.

8661 Attendance
8662 Transportation

8670 Tax Relief Subventions

8671 Reimbursement for Income Lost Because of Business Inventory Exemptions

Amounts received for loss of income because of business inventory exemptions (Revenue and Taxation Code Section 219).

8672 Reimbursement for Income Lost Because of Home Owners' Exemptions

Amounts received for loss of income because of home owners' exemptions (Revenue and Taxation Code Section 218; Education Code Section 17252).

8673 Reimbursement for Income Lost Through Operations Under the Williamson Land Act of 1967

Amounts received for loss of income because of the Williamson Land Act of 1967.

8679 Other

Amounts received for loss of income because of exemptions on motion picture films and wine and brandy products (Revenue and Taxation Code sections 988 and 992; Education Code Section 17254).

8680 "Miscellaneous Funds" (Education Code Section 17606)

See explanation on page II-11.

8681 Royalties and Bonuses
8682 Rentals
8683 Income from Property Not Subject to Tax
8684 Payments in Lieu of Taxes

8690 Other

All other state funds received except funds defined as "miscellaneous funds" by the California Administrative Code, Title 5, Education, Section 17261. These are to be recorded in classification 8680, "Miscellaneous Funds."

8700 COUNTY INCOME

All county funds received, excepting federal funds distributed by the county. These are to be recorded as federal income.

8710 Community College Tuition Tax

Income from counties for nondistrict students attending community college (Education Code Section 20206).

8720 Equalization Aid Offset Tax

Income from taxes levied upon all the assessed valuation of the county to offset the decrease in equalization aid resulting from the upward modification of the assessed valuation (Education Code sections 17261-17265).

8780 "Miscellaneous Funds" (Education Code Section 17606)

See explanation on page II-11.

8781 Royalties and Bonuses
8782 Rentals
8783 Income from Property Not Subject to Tax
8784 Payments in Lieu of Taxes

8790 Other

All other county funds received except funds defined as "miscellaneous funds" by the California Administrative Code, Title 5, Education, Section 17261. These are to be recorded in classification 8780, "Miscellaneous Funds."

Definitions (Continued)

8800 LOCAL INCOME

All income from local sources.

8810 District Taxes

8811 Secured Roll (Education Code sections 3255, 17925.5, 20751, 20752, 20803, 20816, and 20903)

Income from taxes levied on the secured tax roll. District taxes are levied as a result of the filing of an annual budget with the county superintendnet of schools for approval and transmittal to the county board of supervisors setting torth the tax requirements of the district as provided in Division 16, Chapter 3, of the Education Code. The board of supervisors determines for the budget year a tax rate that will produce the amount of district tax money requested by the district in its annual budget. The tax rate so determined is limited to statutory maximums except in cases where the electors of the district have authorized a rate in excess of the statutory limits.

Certain tax rates in excess of the statutory or voted rates are authorized in the Education Code for restricted purposes and special funds.

All income received from district tax sources is to be accounted on a cash basis. Credits to the various district tax income accounts are made upon receipt of an apportionment notice from the county superintendent of schools indicating that taxes have been deposited in the county treasury.

8812 Unsecured Roll

Income from taxes levied on the unsecured tax roll.

8813 Prior Years' Taxes

Income from tax levies of prior years include secured and unsecured tax receipts.

8820 City and County Taxes

8821 City Taxes

Income from taxes from an ad valorem levy for college purposes upon the real and personal property located in, and assessed by, a chartered city, which levy is authorized or required by the city charter.

8822 County Taxes

Income from taxes from an ad valorem levy for college purposes upon the real and personal property under the jurisdiction of the county superintendent of schools.

Definitions (Continued)

8840 Sales

8841 Sale of Bonds

Income from sale of bonds at par value, which must be deposited in the Building Fund of the district (Education Code Section 21810).

8842 Sale of Equipment and Supplies

Income from the sale of supplies and equipment no longer needed by the district. The money received is to be placed to the credit of the fund from which the original expenditure for the purchase of the personal property was made (Education Code Section 16403).

8843 Sale of Land and Buildings

Income from the sale of land and buildings. Such income must be used for capital outlay.

8844 Food Service Sales

Income from the sale of meals and other food items, usually recorded in the Cafeteria Fund or Cafeteria Account.

8845 Sale of Publications

Income from the sale of publications.

8849 Other Sales

Income received from all other sales, such as farm products and printed forms.

8850 Rentals and Leases, Except "Miscellaneous Funds"

Income for the use of buildings or portions thereof, houses, and other properties of the district that are rented or leased to other school districts for school purposes; and portions of amounts received that are excluded from "miscellaneous funds" in accordance with the California Administrative Code, Title 5, Education, Section 17261, including rentals by Civic Center groups.

Rental or lease income defined as "miscellaneous funds" is to be recorded in classification 8880, "Miscellaneous Funds."

8860 Interest

Income credited or prorated by the county auditor for interest on deposits of district funds with the county treasurer and interest earnings (Education Code Section 17203).

Definitions (Continued)

Money received as premiums and accrued interest at the time of sale of bonds must be deposited in the Bond Interest and Redemption Fund (Education Code Section 21810).

8870 STUDENT CHARGES*

8871 Adult Education

Income received from students enrolled in classes for adults as tuition under Education Code Section 5757, as incidental fees under Education Code Section 5758, or under EC 25502.5.

8872 Nonresident Students

Income recieved for the total cost of educating foreign residents in the colleges of the district (Education Code Section 10508 and 25505.8).

8873 Children's Centers

Income received from parents, guardians, or welfare agencies as fees for the instruction and care of children in children's centers.

8874 Development Centers for Handicapped Minors

Income received from parents, guardians, or welfare agencies as fees for the instruction and care of children in development centers.

8875 Contract Services for Districts and County Offices

Income received for contract services rendered by one district or office of county superintendent of schools for another district or office of county superintendent of schools.

8876 Health Fees

8877 Parking Fees

8878 Other Student Charges

All other miscellaneous student fees and fines.

8879 Other Fees and Contract Services

Income received from all other contract services.

8880 "Miscellaneous Funds" (Education Code Section 17606)

See explanation on page II-11.

8881 Royalties and Bonuses

*Excepting 8875 and 8879, both to be reported and added to LOCAL INCOME.

Definitions (Continued)

8882 Rentals
8883 Income Tax from Property Not Subject to Tax
8884 Payments in Lieu of Taxes

8890 Other

All other income from local sources such as contributions, gifts, outlawed warrants, practice teaching, and so forth, except funds defined as "miscellaneous funds" by the California Administrative Code, Title 5, Education, Section 17261. These are to be recorded in classification 8880, "Miscellaneous Funds."

8891 PRIVATE INCOME

Income from private contributions, gifts, grants, and endowments.

8899 Other

8990 INCOMING TRANSFERS

All income received for incoming transfers. Identify the sources of tuition payments and account for the income received from each source.

8920 Interdistrict Payments

Tuition payments received from interdistrict contracts for general or specific instructional services, including transportation.

All other tuition payments not identified above.

8930 Interfund Transfers

Amount of money involved in each of the following transfers between funds:

To the Child Development Fund and Development Centers for Handicapped Minors Fund from the General Fund (Education Code Section 17201 and California Administrative Code, Title 5, Education, sections 17900-17918.

Between the General Fund and the Special Reserve Fund (Education Code sections 21401-21404).

To the General Fund or to the Special Reserve Fund from the Bond Interest and Redemption Fund after all principal and interest payments have been made (Education Code sections 22055 and 22056).

8990 Other Incoming Transfers

Income received from funds of lapsed or reorganized districts and any other income from transfers not otherwise classified.

Miscellaneous Funds

Education Code Section 17606 covers "miscellaneous funds" under classifications 8480 (federal), 8580 (federal and state), 8680 (state), 8780 (county), and 8880 (local). Sources of funds classified as miscellaneous under this section are (1) royalties and bonuses; (2) rentals; (3) income from property not subject to tax; and (4) payments in lieu of taxes.

Royalties and Bonuses

Record the total amount of payments of all or a portion of the royalties and bonuses received from the operation of any law under the terms of any agreement. For example, royalties on federal mineral deposits are accounted under 8481, "Miscellaneous Funds" (federal). Classifications by source are as follows:

8481	Federal
8581	Federal and state
8681	State
8781	County
8881	Local

Rentals

Record the amount by which the total of all payments received for the rental of property owned by the district and not on the tax rolls of the county or district exceeds the actual expense of operating and maintaining the property. Classifications by source are as follows:

8482	Federal
8582	Federal and state
8682	State
8782	County
8882	Local

Income from Property Not Subject to Tax

Record the total of all payments received from, or on account of, property of a district or any other property within the district, county, or state that is not being assessed for tax purposes and not being used for college purposes. Classifications by source are as follows:

8483	Federal
8583	Federal and state
8683	State
8783	County
8883	Local

Payments in Lieu of Taxes

Record the total of all payments made in lieu of taxes and received by the district. Examples are levies on aircraft, baled cotton, or federal housing, head-day tax on livestock; and license fees on trailer coaches. Classifications by source are as follows:

8484	Federal
8584	Federal and state
8684	State
8784	County
8884	Local

Abatement of Income

When part or all of the income of a Community College district from any source must be returned to the source from which it is received, the transaction should be accounted as an abatement of income. Abatement of income is the cancellation of any part or all of any specific receipt previously recorded, usually resulting from tax refunds, refunds of money received from state or federal sources, or refunds of monies previously received through error. The accounting for such transactions in this manner keeps both income and expenditures in true perspective and maintains proper balance of the two.

Uniformity in accounting for abatements of income is required to secure comparable fiscal records and reports. Accuracy in the records requires proper use of a correct accounting procedure for the elimination from the fiscal records of those items representing cancellations of previous fiscal transactions or parts of them.

Payments that represent cancellations or reductions of receipts must be accounted as abatements of income previously recorded by abating such payments to such income account, thereby eliminating any charge to an expenditure account. Such payments must be accounted by abating the income account for the original source during the fiscal year in which the payments are made, irrespective of the fiscal year in which the original receipt was recorded, even though such payments may in some cases exceed the actual income of the fiscal year in which the abatement is made and thus result in negative balances in the accounts, or entries in reports. Abatements of income are recorded as they occur and not accumulated until the end of the fiscal year.

Because payments that constitute abatements of income are not expenditures, they are not subject to appropriation control. However, any abatement of income that constitutes a major reduction of income in comparison with estimated income should be recognized as requiring a corresponding reduction in estimated income and reserves, or requiring a reduction in actual appropriations.

The following kinds of transactions shall be accounted as abatements of income:

1. Tax refunds
2. Rental refunds

Abatement of Income (Continued)

3. Tuition refunds
    a. To students, parents, or guardians
    b. To other districts on account of over-payments
4. Refunds of income from federal sources
5. Refunds of income from state sources
6. Refunds of other monies received in error.

It is often difficult to distinguish between receipts that should be treated as abatements of expenditure and those that should be treated as income. The following receipts are accounted as income (income classifications are shown in parentheses), rather than abatements.

1. Tuition

2. Fees (8870)
    a. Teachers' and employees' examination fees (8879)
    b. Certificate fees (8879)
    c. Transcript fees (8879)
    d. Adult education fees (8871)

3. Rentals (8782, 8850, 8882)
    a. Civic Center (all charges) (8782, 8850, 8882)
    b. Classrooms (8782, 8850, 8882)
    c. Easement leases (8782, 8850, 8882)
    d. Houses (8782, 8850, 8882)
    e. Sites (8782, 8850, 8882)

4. Collections for use of swimming pools, tennis courts, and the like (8879)

5. Library fines (8878)

6. Receipts from sale of junk or salvage material no longer needed (8842)

7. Contributions and gifts (8890)

8. Receipts from sale of courses of study, printed forms, and the like (8845)

9. Amounts received from forfeitures of surety or indemnity bonds because of noncompliance with contracts (8890)

10. Interest on deposits and investments (8860)

11. Outlawed warrants and other warrants cancelled in a fiscal year subsequent to the year of expenditure (8890)

12. Receipts from sale of land and buildings (except that receipts from the sale either of a portion of a new site or of buildings or improvements thereon shall be accounted as abatements of expenditure) (8843)

13. Receipts from teacher-training institutions for practice teaching services (8890)

Accounting for Certain Apportionments (Loans)

Certain apportionments that the State of California currently authorizes to be made to districts from the State General Fund are loans and do not constitute grants or subventions. Because such apportionments are nonrevenue receipts, which increase a district's liabilities, they should not be accounted for as income. These apportionments are advances made to eligible districts for the following purposes.

1. To aid in the establishment of (a) special training schools or classes for the education of mentally retarded minors who come within the provisions of Education Code Section 6903; or (b) special schools, classes, or integrated programs for which a qualified special teacher is provided for educating physically handicapped minors who come within the provisions of Education Code sections 6801 and 6802 (Education Code Sections 6914-6919)
2. To provide emergency apportionments (loans) to districts as provided by Education Code sections 17325-17329

When such an apportionment has been made by the Chancellor of the California Community Colleges, a state warrant is issued by the State Treasurer for the entire amount. The law specifies that the county treasurer receiving such a warrant shall deposit it to the credit of the General Fund of the district designated in the apportionment. The district records should reflect the receipt of the credit.

Example:

Date	Accounts	Debit	Credit
4-10-75	Cash in County Treasury	$5,360	
	Account Payable, State (Long-Term Debt)		$5,360

To record credit received for a loan from the State General Fund to finance the establishment of new classes for the mentally retarded ($2,680 payable during 1975-76, and $2,680 payable during 1976-77)

The repayment of the loan will be automatically accomplished by the withholding of half of the amount from regular apportionments being credited to the district during each of the next two fiscal years. The practice of the State Controller is to make the withholdings over a period of four months--February, March, April and May. Accordingly, during each of those months (in 1977 in the above example), one-eighth of the total loan will be subtracted from the amounts otherwise due the district from the State School Fund in accordance with regular apportionment calculations. This means that the credit to the district funds announced by the county superintendent will be smaller by the same amount than the announcements by the Chancellor of the California Community Colleges would indicate. District records must reflect this transaction in each of the months named in each of the two years following the year of the loan so that the liability will be properly cleared and the proper State School Fund apportionments credited. In the above example of a loan, the entry to be made by the district and repeated seven times in the respective months is as follows:

Date	Accounts	Debit	Credit
2-20-76	Account Payable, State	$670	
	State Basic and Equalization Aid		$670

To record the withholding by the state of one-eighth of the amount of the long-term loan received 4-10-75

Any statement of financial condition prepared from the district records during or at the close of the fiscal year will show, if the foregoing procedures are used, the proper amount of liability to the state. This accounting procedure is indicated by the instructions that accompany the Annual Report of Current Liabilities, Form CCAF-304. The proper recording by the district of amounts withheld by the state is also included in the specific audit instructions to accountants conducting annual audits.

The repayment of a loan under Education Code sections 17325-17329 is done in the same manner, except that the principal repayment must be accomplished over not more than a three-year period (Education Code Section 17328).

The interest and principal payment due annually on this emergency loan will be withheld from the school district's regular apportionments. However, the district must record the amount due for interest as a current expenditure under expenditure classification 5800, Other Services and Expense for Administrative Districtwide Operation.

III

EXPENDITURES

The following expenditure classification is two part: one dealing with objects of expenditure, the other with Community College activities for which expenditures may be recorded. The object categories (i.e., salaries, wages, supplies, etc.) are designed to be consistent with the major object classifications used for elementary and secondary schools and described in the California School Accounting Manual. This should reduce the need for County Offices to maintain two systems for budgetary control of both K-12 and Community Colleges. The activity categories are descriptive of college activities and generally similar to those for other institutions of higher education. While it is doubtful that any college or district is organized exactly according to the activity categories selected, the common activity structure is required for consistent and comparable expenditure reporting.

OBJECTS

The listed object categories for current operations and capital outlay, debt service and transfers will be required for state-level reporting of 1974-75 budgets.

The object categories represent a minimum list for compliance with various Education Code provisions, compatibility with county systems and state-level fiscal reporting. Districts may wish to develop other, more detailed categories for use in district administration and policy making.

Coding and categories are such that object categories may be aggregated to be consistent with those eight major object of expenditure classifications required by county superintendents of schools for control of district budgets under the provisions of Education Code Sections 17202 and 20951.

The Education Code limits Community College district expenditures to the amounts appropriated for the several major expenditure classes by the adoption and approval of the district budget or by subsequent intrabudget transfer. Because of this budget or appropriation control of expenditures, the budget and all documents dealing with appropriations must be prepared according to the same classification plan as that employed in the accounting of expenditures.

Districts should identify the origin of each district expenditure by designating the appropriate object classifications on orders or requisitions, commonly called warrants or warrant registers. Officials of the district who know the purpose for each expenditure should decide which object classification is to be used at the time commitments are made. The account or accounts charged should be selected when goods or services are ordered or when certificated or classified employees are assigned or reassigned.

Insofar as possible, notices of employment, copies of contracts, and other district documents on expenditures or commitments to become expenditures should designate the object for review by county superintendents of schools. This permits prompt resolution of questions about the classification of expenditures. One decision about object classification can thus serve for several future disbursements, such as monthly salary payments. This procedure is necessary if the encumbrance plan of accounting is employed by either the district or the county superintendent of schools.

Whether or not object classifications are noted on documents such as notices of employment and copies of contracts, all district orders should show the applicable object classifications. Part of the examination of such orders by the county superintendent of schools should consist of making sure that object classifications are correctly designated.

County superintendents of schools, when drawing requisitions on the funds of Community College districts where authorized or required by law to initiate the disbursements, should designate the object classifications applying to such payments and inform the district of the date, payee, purpose, amount, and object classifications of each requisition so drawn. County superintendents should also notify the district of the date, purpose, amount, and object classifications of any amount withdrawn from the funds of the Community College district other than by district order or county superintendent's requisition and of the amounts withheld from apportionments of state funds that are to be treated as expenditures, such as the amount withheld for district contributions to retirement funds.

The object classifications should be designated on every warrant or warrant register so that county superintendents of schools may maintain records necessary for budget control of expenditures and for annual report purposes.

Budget report forms prescribed by the Chancellor's Office presume the use of the accrual basis for the accounting of expenditures and a partial accrual basis for the accounting of income of the funds of Community College districts except for the Bond Interest and Redemption Fund. The accounting and reporting of district Bond Interest and Redemption Funds either on the cash basis or the accrual basis, as determined by each county auditor, is acceptable to the Chancellor, California Community Colleges.

Objects of expenditures listed must be maintained by all Community College districts in their day-to-day accounting of expenditures during a fiscal year. The use of these objects will facilitate the preparation of budgets and the various financial reports requested by federal, state, county, and local agencies.

Minimum budgetary control of districts' accounts by offices of county superintendents of schools must be maintained on the following object of expenditure classifications:

1000	Certificated Salaries
2000	Classified Salaries
3000	Staff Benefits
4000	Books, Supplies, and Equipment Replacement

5000	Contracted Services and Other Expenses
6000	Capital Outlay
7000	Other Outgo
7900	Appropriation for Contingencies

Minimum object categories needed for state-level reporting are as follows:

1000 CERTIFICATED SALARIES

1100 Certificated Salaries, Regular Schedule, Teaching

Included are the full-time salaries and prorated portions of salaries for all certificated personnel paid from the regular schedule and employed for the direct instruction of students, including the salaries for teachers of special classes, teachers of exceptional children, teachers of physically handicapped and mentally retarded minors, substitute teachers, and instructional television teachers.

The separate recording of teachers' salaries, as required by Education Code Section 17200 initially, should be accomplished on the basis of assignment.

1200 Certificated Salaries, Regular Schedule, Non Teaching

This category includes certificated salaries paid under contract according to the regular schedule, but not teaching, i.e., coordinators, supervisors, and departmental chairmen.

1300 Certificated Salaries, Other, Teaching

1400 Certificated Salaries, Other, Non Teaching

These include certificated salaries paid according to schedules other than the regular schedule, such as summer session, evening, hourly, etc.

2000 CLASSIFIED SALARIES

2100 Classified Salaries, Classified Service, Noninstruction

2200 Classified Salaries, Classified Service, Instructional Aid

Classified salaries paid to members of the classified service are recorded here. Salaries paid Instructional Aides must be determined separately for compliance with the "50% law", Education Code Section 17200(c).

2300 Classified Salaries, Other, Noninstruction

2400 Classified Salaries, Other, Instructional Aid

Classified salaries paid employees who are not members of the classified service.

3000 STAFF BENEFITS

Record all expenditures for employers' contributions to retirement plans and for health and welfare benefits for employees or their dependents, retired employees, and board members.

3100	State Teachers' Retirement System Annuity Fund
3200	Public Employees' Retirement Fund
3300	Old Age, Survivors, Disability, and Health Insurance
3310	OASDHI for Certificated Employees
3320	OASDHI for Classified Employees
3330	OASDHI for Instructional Aids
3400	Health and Welfare Benefits
3410	Health and Welfare Benefits for Teachers
3430	Health and Welfare Benefits for Other Certificated Employees
3440	Health and Welfare Benefits for Other Classified Employees
3450	Health and Welfare Benefits for Instructional Aids
3460	Health and Welfare Benefits for Retired Employees
3500	State Unemployment Insurance
3510	Unemployment Insurance for Instructional Aides
3520	Unemployment Insurance for All Other Employees
3600	Workmen's Compensation Insurance
3610	Workmen's Compensation Insurance for Certificated Employees
3620	Workmen's Compensation Insurance for Classified Employees
3630	Workmen's Compensation Insurance for Instructional Aids
3700	Local Retirement Systems
3710	Local Retirement Systems for Certificated Employees
3720	Local Retirement Systems for Classified Employees
3900	Other Benefits
3910	Other Benefits for Certificated Employees
3920	Other Benefits for Classified

4000 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENTS

4100, 4200	Books
4300 - 4700	Supplies
4800	Equipment Replacements

Book purchases and equipment replacements should be recorded separately. Supply expenditures may be maintained in that level of detail required for district management.

Supply expenditures cover commodities, including transportation and storage, to be used by the institution. They consist of items of (1) an expendable nature that are consumed, worn out, that deteriorate in use, or are easily lost or broken; (2) materials that have a relatively short life (one year or less); and (3) articles that have the characteristics of equipment but have a low unit cost and are frequently lost, broken, or worn out in normal use such as staplers, small tools, clocks and pencil sharpeners. Books, newspapers, and periodicals for general office and reception area use are included here. Also included ara office supplies, building supplies, etc. See Section IV for distinction between supplies and equipment.

5000 OTHER OPERATING EXPENSES

Other operating expenses include the following. Communications include telephone service, installation and relocation charges, telegraph, postage stamps, postage meter rental, etc. Utilities expenditures cover the cost of heat, light, water, power, etc.

Professional fees encompass services performed by firms or individuals on a contractual or fee basis. Contractual Services include costs of rentals and leases and all services including maintenance and repairs performed for the institution under express or implied contracts including labor, materials, and use of equipment. Membership, Dues and Subscriptions account for costs of institutional membership in professional organizations, dues and subscriptions are recorded here.

Fidelity Bond Expense and all insurance carried for the protection of the institution should be included here.

"Cost of goods issued" covers items purchased for the purpose of resale or consignment to inventories for eventual institutional use by various cost centers. Two accounting methods are recognized for accurate computation of cost of goods issued: the perpetual inventory and the periodic or physical inventory.

Also included are travel, conferences, and miscellaneous employee expenses which are reimbursed, and all other operating expenses which don't appear in 4000.

6000 CAPITAL OUTLAY

6100 Sites and Site Improvement

6110 Sites

Includes land and additions to old sites and adjacent ways, and incidental expenditures in connection with the acquisition of sites, such as appraisal fees, search and title insurance, surveys, condemnation proceedings, and fees. If site is not purchased after appraisal or survey, expenditure should be classified under 53XX, Other Operating Expenses.

6120 Site Improvement

This consists of improvement of new and old sites and adjacent ways, including such work as grading, landscaping, seeding and planting of shrubs, construction of sidewalks, roadways, retaining walls, sewers, storm drains, exterior sprinkler and lighting systems, original surfacing, soil treatment of athletic fields, flagpoles, fences, gateways, etc. that are not a part of building; and demolition work in connection with the improvement of land.

6200 Buildings

This account records the construction or purchase costs of buildings and additions, including advertising costs, architectural and engineering fees, blueprinting, inspection service, tests and examinations; demolition costs when in connection with the construction of a new building; installation of plumbing, electrical, sprinkling, and warning systems; heating and ventilating fixtures, attachments and built-in fixtures; major renovations and expenditures directly related to the construction or acquisition of buildings.

6300 Books

Purchased for new libraries or major expansions.

6400 Equipment

Recorded here are expenditures for equipment defined as movable plant assets which can be used for a year or more without material change in form or appreciable impairment of their physical condition. This object classification includes such items as desks, chairs, vehicles, machinery, instruments, etc.

6500 Lease-Purchase Agreements

This is used to record expenditures of a contractual nature which will, over a period of time, lead to the addition of a plant asset to the institution.

7000 OTHER OUTGO

7100 Debt Service

Debt service consists of expenditures for the retirement of debt and for interest on debt, except principal and interest on current loans (money borrowed and repaid during the same fiscal year).

7200 Tuition Transfers

Includes payments under interdistrict attendance agreements and other programs specifically provided in the Education Code.

Note that interdistrict payments for specific services such as health, administration, and instruction provided by one district for another or for the transportation of students to the schools of the district making the payment should be charged to the appropriate object expenditure classification applicable to such service.

When such an interdistrict payment is received, it must be accounted for and recorded on any financial reports as a reduction of the expense for such services. The gross amount expended, the amount recovered by payments from one or more other districts, and the net amount of expense are desirable for local financial cost studies, and costs should be available for state reports if requested.

7300 Interfund Transfers

7400 Other Transfers

7500 Student Financial Aid

This includes actual expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc., are recorded. Payments to students for services rendered should be classified as salaries and wages rather than student aid.

7900 Appropriation for Contingencies (formerly Undistributed Reserve)

Appropriation for contingencies is that portion of the current fiscal year's appropriation that is not designated for any specific purpose but is held subject to the intrabudget transfer; that is, transfer to other specific appropriations as needed during the fiscal year. No expenditure shall ever be recorded under this classification; it is an appropriation classification only.

ACTIVITIES

Beginning with the 1974-75 fiscal year actual expenditures are to be classified by activity and by object within each activity. The state reporting Form CCAF-311 is based upon 37 discrete activities. However, the budget and accounting structure contains a number of subactivities, resulting in a minimum breakdown of 53 activities. This makes the system nearly compatible, at the "subprogram" level, with the Programs Classification Structure (PCS) developed by NCHEMS at WICHE. Compatibility serves primarily two purposes: (1) enables districts to utilize tools which may be based upon PCS and (2) provides the capability for interstate and federal reporting if this occurs in the future. Therefore, while districts would maintain a breakdown of 53 activities, they will be required to report to the state for just the 37 activities.

This is a minimum structure and districts may use additional activities as are found to be useful. Some of the activity centers recommended by the CJCA Ad Hoc Committee may also be useful in district budgeting and accounting. Figure III-1, pages III-13, 14, and 15 presents a comparison of (1) new structure, (2) previous public school accounting structure, (3) "activity centers" developed by the CJCA committee, and (4) Program Classification Structure developed by NCHEMS at WICHE.

This structure is designed for measurement of "Direct" costs of activities carried on by college districts. There is no attempt to define "indirect" costs or develop ground rules for their allocation. Definition of such measures as indirect costs, fixed and variable costs, average and marginal costs must be predicated upon specific decision problems, and are described in Appendix B.

The instructional activities are the major discipline categories of the Classification of Instructional Disciplines (CID), attached as Appendix C. The CID is a modification of the HEGIS taxonomy developed by USOE. The CID is discipline oriented, removing the ambiguity between "terminal" and "transfer" inherent in the HEGIS. Consequently, CID may be used to classify courses and related student enrollments, but not student majors or objectives in Community Colleges.

The instructional activities include district resources directly used in provision of instructional services. Once a course is categorized within an activity, the staff and other resources directly required for its conduct may be similarly categorized.

The NCHEMS PCS categorizes the major discipline divisions as "program categories." Within the instructional area the PCS defines several "sub-programs" as well. These subprograms are not totally applicable to the comprehensive Community College. The distinctions made are as follows: general academic instruction, occupational and vocational instruction, special session instruction, extension (for credit), and supplementary services (tutorials, remediation, short courses, and noncredit compensatory training). In addition, WICHE defines community education in terms very similar to the Community College adult class. The occupational vocational distinction is based upon use of the "5000 series" of the HEGIS Taxonomy. That series is not entirely useful for purposes of the comprehensive Community College and there may be many VEA qualifying courses that would be categorized under the general academic area. Consequently, for the time being, it appears that the appropriate accumulation of costs and resources for continuing and occupational and vocational education must be derived from the reporting forms and simply deducted from total data reported on the CCAF-311.

All direct expenditures for instructional purposes, both graded and ungraded, will be reported in the 25 major activity categories of the CID. Activity measures will indicate the level of various kinds of activities such as adult classes, VEA qualifying classes, and others. (These measures are discussed in Part V.)

Instructional activities are as follows:

0100	AGRICULTURE AND NATURAL RESOURCES
0200	ARCHITECTURE AND ENVIRONMENTAL DESIGN
0300	REGIONAL STUDIES
0400	BIOLOGICAL SCIENCES
0500	BUSINESS AND MANAGEMENT
0600	COMMUNICATIONS
0700	COMPUTER AND INFORMATION SCIENCE
0800	EDUCATION
0900	ENGINEERING AND RELATED FIELDS
1000	FINE AND APPLIED ARTS
1100	FOREIGN LANGUAGE
1200	HEALTH SERVICES
1300	HOME ECONOMICS
1400	LAW
1500	LETTERS
1600	LIBRARY SCIENCE
1700	MATHEMATICS
1800	MILITARY STUDIES
1900	PHYSICAL SCIENCES
2000	PSYCHOLOGY
2100	PUBLIC AFFAIRS AND SERVICES
2200	SOCIAL SCIENCES

3000 COMMERCIAL SERVICES
4900 INTERDISCIPLINARY STUDIES
5300 APPRENTICESHIP

6000 INSTRUCTIONAL SUPPORT

60XX Academic Administration
60XX Course and Curriculum Development

This activity consists of the administrative support and management of instructional activities. Typically included are deans of instruction, division chairmen, and their supporting staff. Coordinators, supervisors, and departmental chairmen and their support would not be reported here but rather in the appropriate CID categories to which their efforts in (1) faculty supervision and evaluation and (2) course, curriculum, and budget development are directed.

Included here are such investments as division or institution wide committees and work in the faculty senate.

Differences in the subfunctions deal with whether resources are used for current operations (Academic Administration) or primarily as investment in future instruction (Course and Curriculum Development). Curriculum committees are an example of the latter, even though some of their efforts is spent on current year course problems.

6100 INSTRUCTIONAL SERVICES

61XX Library
61XX Media
61XX Museums and Galleries
61XX Tutoring

The library activity includes activities that directly support the operation of catalog or otherwise classified collection of published material. Media services would exclude the audio equipment operation within a language lab (accounted under a CID category) unless the operation exists separately from the lab and provides similar services across the institution. Dial access centers and learning resource centers would be included in the Media services category. If television facilities, equipment, and personnel are providing general service to many disciplines, they are included under Media services, rather than any one CID category. Museums and galleries are related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Tutoring centers and tutoring conducted within specific instructional departments would be assigned to this category.

6200 ADMISSIONS AND RECORDS

Included in this activity are the resources devoted to student admissions and evaluations, transfer evaluations, registrations, transcripts, degree certifications, and student records, statistics, and publications.

6300 COUNSELING AND GUIDANCE

This includes the counseling service and career guidance for the student body. Excluded is any informal counseling or "advising" by teaching personnel.

6400 OTHER STUDENT SERVICES

64XX Student Personnel Administration
64XX Financial Aid Administration
64XX Health Services
64XX Housing Services
64XX Student Transportation

Student personnel administration includes the dean or assistant dean of students and supporting staff engaged in the college or districtwide administration of student personnel activities. Financial aid does not include the dollars for actual grants and scholarships but rather the cost of administering such aid along with loans, and determinations of financial need. (Actual aid payments would be recorded under Transfers, 7300.) Efforts at placing students in work would be included. Transportation is that involved in taking students to and from the college and does not include field trips for courses or other specific purposes. The latter would be charged as an operating expenditure to the appropriate CID instructional category. Health services encompass those activities now included under the school accounting manual category 400. This includes medical, dental, psychiatric, and nurse services for students.

6500 MAINTENANCE AND OPERATION OF PLANT

This includes all services required for the operation and maintenance of the institution's grounds and facilities: utilities, building maintenance, grounds maintenance and related custodial services. Excluded from this are expenditures for new facilities.

6600 PLANNING AND POLICYMAKING

This consists of all central executive-level activities concerned with the management and long-range planning of the entire district, as contrasted to any one program within the district. Most prominent here is executive direction, consisting of the governing board, the chief executive officer, and the senior executive officers (e.g., college-wide and district-level management, including superintendnets, presidents, assistant superintendents or vice presidents and their staff). Also included are those operations devoted to legal services, analytical studies, and the planning of institutional budgets and facilities.

6700 GENERAL INSTITUTIONAL SERVICES

67XX Fiscal Operations
67XX General Administrative
67XX Logistics

67XX Staff Services
67XX Community Relations

Fiscal operations include budget control, audit, investment accounting, payroll, and management of contracts and grants. General administrative services include all noninstructional data processing, personnel management, and maintenance of employee records. (Instructional data processing such as computer assisted instruction to the CID category related to the course, just as would closed-circuit television used in teaching specific courses.) Logistical services include campus security, fire protection, insurance environmental safety, purchasing, warehouse and stores, the equipment pool and property management, and communications services such as reproduction and printing. In addition, specific staff transportation services such as a garage and motor pool would be placed here.

Staff services are activities designed for the convenience of staff. In addition, participation of nonacademic employees on committees such as CSEA would be included. Community relations include such activities as maintaining relationships with the general community, alumni, or other constituents as well as development and fund raising.

(The above categories encompass costs traditionally termed as the "current expense of education." With the exception of certain expenditures: pupil transportation, EOA, lease agreements, etc., this forms the basis for the "50 percent law" calculation in Education Code Section 17503.)

6800 COMMUNITY SERVICES

This includes activities providing general public services to the community at large or special groups within the community. Included are such activities as conferences, lecture series, institutes, recreational activities, and civic centers. Specifically excluded are adult education classes for which state apportionment is received. The latter would be recorded under the appropriate CID discipline category. Museums and galleries are included if funded from the community service tax.

6900 ANCILLARY SERVICES

69XX Food
69XX Parking
69XX Bookstore
69XX Social and Cultural Development
69XX Student Housing (Dormitories)
69XX Child Care Centers

The first three subfunctions are self-explanatory. Social and cultural development includes student activities, such as the newspaper and associations, intercollegiate athletics, and intramural athletics which are not a part of the physical education curriculum. Student housing activity would include that devoted to the operation of dormitories and actual housing facilities by the college.

7000 AUXILIARY OPERATIONS

Included in this function are the specially funded activities (often termed "programs") which are not typically associated either with regular instruction or noninstructional functions described above. Included are programs such as EOPS, WIN, MDTA, Headstart, EOA, etc. Possible indirect overhead from noninstructional functions which may "support" these programs (general administrative services, logistical services, maintenance and operation of plant, etc.) would not be included here. Also included are activities independent of the institution's mission such as operation of commercial rental property for income.

7100 BUILDING

Included in this function are the resources and capital outlay expenditures required in developing campus physical facilities. The school accounting manual carried such expenditures in category 1200. The expenditure objects reported for this function are listed under capital outlay and differ from those used in functions devoted to current operations.

7200 DEBT SERVICE

7300 TRANSFERS

7900 CONTINGENCIES

FOUR STRUCTURE COMPARISON

PROPOSED STATE-LEVEL ACTIVITIES Chancellor's Office	PROPOSED ACTIVITY CENTERS CJCA Ad hoc Comm.	PROGRAM CLASSIFICATION STRUCTURE SUB-PROGRAMS NCHEMS at WICHE	EXISTING CALIFORNIA SCHOOL ACCOUNTING MANUAL Department of Education
Instruction (major discipline categories from CID)	1. Instruction (categories from CID)	1.1 General Academic Instruction 1.2 Occupational and Vocational 1.3 Special Session 1.4 Extension (credit) 3.1 Continuing Education 5.2 Supplementary Educational Service (categories from HEGIS)	200. Instruction (Except as noted below) 731. Instructional Equipment Replacement 810-840. Staff Benefits*
Instructional Support	1. General Instructional Services 2. Other Instructional Administration and Coordination Services	4.6 Academic Administration 4.7 Course and Curriculum Development	112,122,192. Educational Administration 211,212. Principals, Supervisors' Salaries 220. Classified Salaries of Instruction* 290. Other Expenses of Instruction* 731. * 732. Non instructional Equipment Replacement* 810-840. *
Instructional Services	1. General Library Services 2. Multi-media Services	4.1 Libraries 4.2 Museums and Galleries 4.3 Audio/Visual Services	214. Other Certificated Salaries of Instruction* 220. * 230. Textbooks* 240. Other Books* 290. * 731. * 810-840. *
Admissions and Records	1. Admissions and Records	6.3 General Administrative Services** (6.3.8220)	220. * 290. * 732. * 810-840. *

* Only a portion (proration) of the CSAM category will be reported in this position.
**Comparable only at Program Subcategory level.

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PROPOSED STATE-LEVEL ACTIVITIES Chancellor's Office	PROPOSED ACTIVITY CENTERS CJCA Ad Hoc Comm.	PROGRAM CLASSIFICATION STRUCTURE SUB-PROGRAMS NCHEMS at WICHE	EXISTING CALIFORNIA SCHOOL ACCOUNTING MANUAL Department of Education
Counseling and Guidance	1. Counseling and Guidance	5.3 Counseling and Career Guidance	214. * 220. * 290. * 732. * 810-840. *
Other Student Services	1. Health Services 2. Financial Aid	5.4 Financial Aid 5.5 Student Support** (5.5.7320)	400. Health Services 732. * 810-840. *
Maintenance and Operation of Plant	1. Utilities Services 2. Maintenance Services 3. Grounds Services 4. Custodial Services	6.5 Physical Plant Operations	600. Operation of Plant 700. Maintenance of Plant (Except 731) 810-840. *
Planning and Policy-making	1. General Administrative Services 2. Institutional Research	6.1 Executive Management	111,121,191. General Administration 732. * 810-840. *
General Institutional Services	1. College Administrative Services 2. Personnel Services 3. General Business 4. Facilities Planning and Construction Services 5. Production Services 6. Data Processing Services 7. Campus Security 8. Communication Services 9. Staff Services 10. General Student Personnel Administrative Services 11. Other Operations Services 12. Transportation Services	6.2 Fiscal Operations 6.3 General Administrative Services 6.4 Logistical Services 6.6 Faculty and Staff Services 6.7 Community Relations	100. Administration (except as noted above) 500. Pupil Transportation 810-840. * 890. Other Fixed Charges

Note: The above categories encompass costs traditionally termed as the "current expense of education." With the exception of certain expenditures, pupil transportation, EOA, lease agreements, etc., this forms the basis for the 50 percent law calculation, (ECS 17503.)

* Only a portion (proration) of the CSAM category will be reported in this position.

**Comparable only at Program Subcategory level.

PROPOSED STATE-LEVEL ACTIVITIES Chancellor's Office	PROPOSED ACTIVITY CENTERS CJCA Ad Hoc Comm.	PROGRAM CLASSIFICATION STRUCTURE SUB-PROGRAMS NCHEMS at WICHE	EXISTING CALIFORNIA SCHOOL ACCOUNTING MANUAL Department of Education
Community Services	1. Community Services	3.2 Community Service	810-840. * 1100. Community Services
Ancillary Services	1. Food Services 2. Student Activities 3. Bookstore 4. Student Housing 5. Parking Services	5.1 Social and Cultural Development 5.5 Student Support** (5.5.7310) (5.5.7330) 6.4 Logistical Services (6.4.8260)	810-840. * 900. Food Services (Miscellaneous Expenditure categories from non-general fund sources)
Auxiliary Operations	1. Specially Funded	7.1 Institutional Operations 7.2 Outside Agencies	(Miscellaneous Expenditure categories from non-general fund sources.)
Building Program	1. General Facilities and Capital Outlay Projects		1200. Capital Outlay
Debt Service, Transfers Contingencies			1300. Debt Service 1400. Outgoing Transfers

* Only a portion (proration) of the CSAM category will be reported in this position.

**Comparable only at Program Subcategory level.

ABATEMENT OF EXPENDITURES

Abatement of expenditure is the cancellation of a part or the whole of a charge previously made, usually owing to refunds, rebates, resale of materials originally purchased by the school district, or collections for loss or damage to district property. Abatement of expenditure applies to both current expense and capital outlay expenditures from all funds. Tuition receipts, fees, and rentals shall not be treated as abatements of expenditure. This definition must be observed in making all decisions as to whether a receipt is to be reported as income or as an abatement of expenditure.

The basic distinction that must be borne in mind is that an abatement of expenditure must always represent a receipt that cancels a part or the whole of a determinable item of previous expenditure. If a receipt cannot be substantiated as a cancellation of a specific expenditure, it must be reported as income.

The term receipt, as used here, is to be considered as referring to the receipt of cash, except in those districts in which the accounting is on an accrual basis. Districts operating on an accrual basis enter an abatement of expenditure prior to the receipt of cash, that is, as an account receivable. Adjustments between expenditure accounts to correct errors in the distribution of charges should not be considered as abatements of expenditure.

ACCOUNTING INSTRUCTIONS FOR ABATEMENTS

Receipts that represent cancellations of expenditures must be accounted as abatements of expenditures previously incurred by crediting such receipts to the respective expenditure accounts, thereby eliminating any credit to income accounts.

Receipts representing abatements of expenditures must be accounted by abating the appropriate expenditure accounts during the fiscal year in which the receipts and the expenditures occur. In no case may receipts of a current fiscal year be accounted as abatements of expenditures of a prior fiscal year, unless such receipts were accrued by the establishment of an account receivable in the prior fiscal year. If an abatement does not occur in the same year as the expenditure or a receivable has not been set up, the receipt should be shown as a receivable when it occurs and will, therefore, be an adjustment to the beginning balance. It should not go into either income or expense.

Abatements of expenditures must be accounted as such at the time that the receipts occur throughout the fiscal year by immediately crediting the receipts to the appropriate expenditure accounts instead of crediting them to any income account.

Except as the accounting is maintained on a current basis in the records of the county superintendent of schools and the Community College district, must report to the county superintendent at the end of the fiscal year on all abatements of expenditures.

All appropriations, apportionments, subsidies, or grants-in-aid from any governmental unit must be accounted as income receipts, not as abatements of expenditure.

USE OF CONTRA ACCOUNTS

Whenever abatements of any particular type are numerous, and especially if considerable amounts are involved, it is recommended that the credits be made to a contra account instead of directly to the expenditure account. The contra account should be identified as "Abatements of ________" (inserting the name of the expenditure account to which it relates). It should be maintained adjacent to the corresponding expenditure account in the expenditure (or appropriation) subsidiary ledger. The contra account will receive only credit entries for abatements. By this procedure, the undesirable features of a "mixed" account are avoided, and gross expenditure, abatements, and net expenditure can be determined easily at any time.

RELATIONSHIP OF ABATEMENTS OF EXPENDITURE TO APPROPRIATION CONTROL

Regardless of whether abatements of expenditure are treated as direct credits to expenditure accounts or as indirect reductions of expenditure by the use of contra accounts as described under the preceding heading, the control of expenditures must be in terms of net expenditures. Districts that anticipate abatements of expenditure items should prepare their budgets on the basis of net expenditures and attach supporting schedules indicating the anticipated gross expenditures and the anticipated reduction by reason of abatements of such expenditures.

PRINCIPAL TYPES OF ABATEMENTS OF EXPENDITURE

The following receipts must be accounted as abatements of expenditures if receipt and expenditure occur in the same fiscal year:

1. Receipts from sales of supplies and new materials at cost (a) to students for personal ownership (e.g., art and shop materials); (b) to students by means of vending machines dispensing articles supplied by districts; or (c) to other governmental units, including Community College districts

   NOTE: Some of these sales may be credited to stores accounts instead of being abated to expenditure accounts, depending on the local accounting methods employed.

2. Refunds of overpayments (a) from teachers and other employees; or (b) from vendors and other payees

3. Refunds for return of containers, oil drums, wire spools, and the like

4. Reimbursement of cost of repairs or replacement of damaged or lost property (a) from students, parents, or guardians for loss of books or damage to district property; or (b) from contractors or any other individuals for damage to or loss of district property

5. Refunds from a transportation company for unused portions of carfare books, tickets, and the like

6. Refunds of gasoline tax for nonhighway use

7. Cancelled warrants (not outlawed warrants)

8. Receipts from sale, in lieu of trade-in of used equipment being replaced, such as automobiles, typewriters, and the like

9. Refunds of premiums or dividends on insurance

10. Receipts from settlements of insurance claims on account of building, supply, and equipment losses (a) of any amount received for loss of a building requiring replacement or reconstruction within the current fiscal year; or (b) any amount received on account of a loss of supplies or equipment

    NOTE: The total amount recorded as an abatement of expenditures made for repair or replacement of supplies or equipment losses shall not exceed the amount expended for this purpose during the same fiscal year.

11. Receipts from the sale either of a portion of a new site or of buildings or improvements thereon

12. Receipts from subleasing an unused portion of premises that the district had to rent as a whole to obtain the portion desired for college purposes

    NOTE: Any amounts received in excess of the related expense shall be recorded as miscellaneous revenue (income), and not as abatements.

IV

SUPPLIES, EQUIPMENT AND CAPITAL OUTLAY

Distinguishing between supplies and equipment and between equipment and capital outlay is frequently difficult. However, districts must correctly identify each expenditure to maintain necessary accounting uniformity.

Determining whether an item is equipment or supplies can be determined by the length of time it is serviceable and its contribution to the plant value. Supplies are consumed and replaced without increasing the value of physical properties of the district. Equipment has relatively permanent value -- its purchase increases the value of district physical property.

Expenditures for equipment, improvement of sites, and building are usually charged as capital outlay; those for supplies, as current expense. The original purchase of equipment or of capacity-expanding equipment is recorded in object classification 6400; expenditures for replacement of equipment are charged to 4800.

All Community College districts should use the same criteria for making these decisions.

Criteria to Distinguish Supplies From Equipment

Supplies are expendable, consumed or worn out, deteriorating in use, or easily broken, damaged, or lost. Examples: paper, pencils, cleaning materials, nails, scissors, test tubes, thumbtacks, and keys.

Items with relatively short service life and replaced frequently are charged as supplies. Examples: brooms, chamois, and rubber stamps.

Some articles do not belong to either of these groups. They have characteristics of equipment but low unit cost, are frequently lost, broken, or worn out and replaced in normal use. To obtain uniformity, the classifier should assign items to the various classifications on the basis of the answers he must give to questions in the following list which pertain here. If the answer to any one of these five questions is yes, the item should be classified as a supply, and recorded under object classification 4000 except for classification 4800, Equipment Replacement. If all answers are no, the item should be classified under object classification 6400.

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than two years?
3. Is it easily broken, damaged, or lost in normal use?
4. Is it usually more feasible to replace it with a new unit than repair it?
5. Is it inexpensive having the characteristics of equipment? Does the small unit cost make it inadvisable to capitalize the item?

Criteria for Identifying Capital Outlay

Capital outlay expenditures result in acquisition of capital assets or additions to capital assets. These expenditures are for sites; improvement of sites; buildings or their improvement; and purchase of initial or additional equipment.

Equipment (6400) includes movable personal property of a relatively permanent nature and/or of significant value. Examples: furniture, machines, musical instruments and vehicles.

Nonconsumable articles generally classified as supplies should be classified as equipment if they are purchased to start or expand materially the equipping of another facility. Equipment constructed by district employees should record the cost of the materials and labor as the total cost of the item produced.

New sites and improvement of sites (6110, 6120) includes acquisition of land, improvement of new and old sites and adjacent ways, and acquisition of physical property of a permanent nature attached to land. Examples: land, curbs, grading, playground surfacing, retaining walls, sidewalks, storm drain systems, landscaping, driveways, parking lots, fixed playground apparatus, and flagpoles.

Building (6200) includes new construction, improvements and remodeling, fixtures, and service systems. Construction or purchase of new buildings and additions, includes advertising costs architectural and engineering fees, blueprints, inspection, tests and examinations, demolition, razing of existing obsolete or old buildings to clear sites for new buildings, building fixtures and service systems, and any other expenditures directly related to the construction or acquisition of buildings.

Also included are alterations, remodeling, renovations, and replacement of buildings in whole or in part. Such improvements include replacing existing building units or constructing improved or superior units, usually resulting in more efficient or longer-lasting property. Significant improvement should be considered a capital outlay.

Improvement of buildings must be recorded under object classification 6200.

Fixtures include attachments to buildings that are not subject to transfer or removal, presumably function as an integral part of the building, with a fairly long and useful life. Such fixtures are generally accepted as real property and lose functional identity as separate units.

Service Systems

Service systems serve a single function throughout a building; are usually included as a part of the original construction or subsequently added; are an integral part of a building; and are expected to have a long and useful life. Such systems are generally accepted as real property and lose identity as separate units. Examples: intercommunication systems or air-conditioning systems.

To be classified as either a building fixture or a service system, an item must conform to five criteria:

1. Attached permanently to the building,
2. functions as part of the building,
3. removal of the item results in appreciable damage to the building or impairs the designed use of the facility,
4. is generally accepted as real property (not personal property), and
5. loses identity as a separate unit.

Fixed assets can be acquired by purchase, rental, lease, or lease with option to purchase. Purchase of a fixed asset is charged as any other purchase for which title passes upon receipt of payment.

Rental of a fixed asset does not increase the assets of the district and therefore is not capital outlay. Rentals are charged to 5600, except for equipment rented for specific capital outlay projects (e.g., a tractor for a major landscaping project). The latter should be added to that project as a capital expenditure.

Lease of a fixed asset where title does not pass to the district is charged to 5000.

Lease with option to purchase a fixed asset is charged to 6500.

V

ACTIVITY MEASURES

Activity measures identify the resources used in each of the activities carried on by the college or district. These data provide the overt explanation of expenditure levels and the basis for decisions related to the "internal or technical efficiency" of the Community College operation. It is possible, for example to examine the efficiency of registration and admissions or plant maintenance activities from year to year or compared to other institutions with similar activities. Objective activity measures (such as applications or students processed) provide the capability to evaluate internal college efficiency and explore alternative arrangements for increasing that efficiency.

Instructional activities (listed in the CID) may be measured by a number of traditional indices. This is not true for noninstructional activities such as maintenance of plant and library for which measures will be developed later with the assistance of college personnel.

INSTRUCTION

Separate activity measures are recorded for each of 25 major discipline divisions of the CID. The measures are as follows:

Full-Time Equivalent Staff, for the following staff types:

Certificated, Regular Schedule, Teaching
Certificated, Regular Schedule, Nonteaching
Certificated, Other, Teaching
Certificated, Other, Nonteaching
Classified, Classified Service, noninstruction
Classified, Classified Service, Instructional Aid
Classified, Other, Noninstruction
Classified, Other, Instructional Aid

"Full-time equivalency" (FTE) is determined by each district. Common practice is to specify a certain number of "teaching or lecture unit equivalencies" (TUE's or LUE's) as the full-time assignment of an individual faculty member on contract under the regular certificated schedule. Each TUE or LUE is based upon one hour of lecture or one hour of laboratory weighted by a factor of less than one (depending upon district or college policy).

The basis for developing FTE for Certificated, Other would be the same LUE or TUE policy used in the district for faculty on regular contract.

FTE measures for Classified staff in the Classified Service also are determined by each district. Again, FTE's for hourly, part-time or others not in the classified service would be the same basis as for those in the service.

Section Size

This involves, for each CID discipline division, recording the number of students in each course sections, graded and ungraded, taught in the instructional program of the district. Section size is determined as of (1) census week in graded courses or (2) the actual average over the term or 1/5 of the way into the term for nongraded courses. (Community service courses would be excluded.) The mean and, at least, the following distribution would be recorded:

number of courses with 0 - 5 students
6 - 10
11 - 20
21 - 30
31 - 40
41 - 50
51 - 75
76 -100
More than 100

Courses (number)

Sections (number)

Weekly Faculty Contact Hours (WFCH)

Weekly Student Credit Hours (WSCrH)

Weekly Student Contact Hours (WSCH)

In all instances of measuring course activity (whether it be students, faculty, number of courses, etc.), measurement would be made at census time, i.e., fourth week of semester or quarter, second week of summer or one-fifth of the way into any other irregular term. In each case the measurement unit relates to the term. Thus, WSCH would be weekly semester or quarter term student contact hours for the year. Measures for summer and other irregular terms would be converted to semester or quarter equivalents: weeks in term/16, 17, 18 -- as appropriate -- for semester system colleges or weeks in term/11, 12, 13 -- as appropriate -- for quarter system colleges.

These measures would be recorded for each of the 25 CID major discipline divisions. In addition, the measures would be recorded for the following course types:

1. Graded Classes
2. Adult (nongraded) Classes

1. Vocational Education Act (VEA) Qualifying
2. Not VEA Qualifying
   (Based upon criteria in California State Plan for Vocational Education)

1. Regular Term
2. Summer or Special Session (reported for fiscal year in which session is completed.)

1. Day (starting prior to 5 p.m.)
2. Evening (starting after 5 p.m.)

1. Lecture
2. Laboratory-Activity-Discussion
3. Coordinated Instruction Systems

Coordinated Instruction Systems courses may include activity beyond just the state approved programs, and in which a variety of teaching methods are utilized, including mechanical and electronic devices, self-instructional material and other similar teaching techniques.

NONINSTRUCTION

FTE staff measures similar to the instruction activities should be used for noninstructional functions, excepting certificated individual whose contract is based upon 12 months' employment and who represents 1 FTE. (This contrasts with the 10-month employee, who works 12 months, whose salary is based upon a factor applied to the 10-month rate, and who represents 1+ FTE.)

Activity measures for noninstructional functions are to be developed.

VI

GENERAL AND SUBSIDIARY LEDGER ACCOUNTING

General ledger accounting is recommended, though not required.

This discussion of general ledger accounting, prepared initially for elementary and secondary schools, is applicable as modified to Community College budgeting, accounting and reporting.

Definition of General Ledger Accounting

A general ledger is a basic group of accounts in which are recorded isummary or in detail all transactions of a fund. Each fund should have its own records, including a self-balancing general ledger and subsidiary ledgers as needed, regardless of how small or brief such ledgers may be. This should not be construed as necessitating separate binders for looseleaf leadger pages or separate trays for machine-posted ledger sheets; the physical separation achieved by division leaves or guides is sufficient if the self-balancing principle is maintained for each portion.

General and Subsidiary Ledgers

Ledgers are comprised of accounts. An account is a device, usually a separate page, sheet, or card for the accumulation of debit and credit postings and the determination of the excess of debits or credits, known as the debit or credit balance, respectively. Accounts usually provide for the columnar showing of date and posting reference and often for some description of each posting. Accounts usually have separate columns or fields for debits, credits, and balances.

All accounts may be carried in a single ledger. Proof of the accuracy, completeness, and balanced condition of accounting can be achieved by trial balance, which should be taken frequently, at least monthly. Other means of verifying account balances should be utilized regularly. For example, the balance of the account, Cash in County Treasury, should be reconciled with the records of the county superintendent of schools or of the county auditor on a regular, periodic basis. (The county treasurer's records normally show a larger balance, the difference representing warrants not yet honored.) The account, Revolving Cash Fund, can be verified by making a count of cash and receipts for disbursements. Other accounts are susceptible to proofs of various kinds. These checks or proofs should be employed regularly.

Most accounts named here are needed by most districts. However, certain accounts may be of little use to some small districts. On the other hand, there are specific divisions of certain accounts useful to large urban districts. For example, large districts employ workmen for maintenance, alteration, and minor construction. Proper accounting of labor and material for job accounts and work orders each fiscal year requires a Work in Process or similarly named account, maintained on the encumbrance basis.

If ledger accounts become too numerous, it is more difficult to apply the trial balance proof. Accounts of similar nature are removed to a subsidiary ledger with substitution of a single controlling account in the General Ledger. Two subsidiary ledgers with controlling accounts are explained here. Other examples of controlling accounts for which subsidiary ledgers (or comparable supporting detail) should be maintained include the following: Accounts Receivable, Investments in U.S. Securities, Stores, Prepaid Expense, Fixed Assets (four kinds of property), Current Liabilities, and Reserve for Encumbrances.

Accounts pertaining to income may be maintained in the General Ledger. Analysis by source should parallel the pattern of the district budget form, using an account for each source. A subsidiary ledger is often desirable. Each account should contain two parts -- actually two accounts. The first part should be used for estimated income. The second part should be used for actual income. The amount by which estimated income balance (debit) exceeds the actual income balance (accumulated credits for the year to date) represents unrealized income: the anticipated amount for the remainder of the fiscal year. Actual income in excess of estimated income signifies an underestimate. The two portions of the several income ledger accounts are controlled by General Ledger accounts, Estimated Income and Income.

Accounts pertaining to appropriations and expenditures are maintained only in the General Ledger. However, the required classes of expenditure are sufficiently numerous to justify the establishment of a subsidiary ledger. Further, the statutory requirement for appropriation control of expenditure is facilitated by use of a special form which is not suitable for General Ledger accounts. This subsidiary ledger is usually called an Appropriation Ledger which contains a minimum of two parts: for appropriation (credit) and expenditures (debit). Expenditures are limited by appropriations with respect to the major classes of expenditure.

Expenditures are classified in two ways within the subsidiary ledger: in detail by activity and in summary by object of expenditure. For example, instructional supplies would be posted to each using activity then subtotaled to the object account for control. The total of all of the object accounts would support the subsidiary entry in the General Ledger.

Every proposed expenditure should be compared with the unencumbered balance (appropriation minus expenditures and encumbrances) of the proper account to determine whether the balance is adequate. Expenditures include not only those items for which payments have been made but also those that have become current liabilities. There often are appreciable delays between the time that goods or services are received and the time of expenditure posting. The interval between authorization and consummation of an expenditure may be even greater. For these reasons, recognition must be given to all outstanding commitments against each appropriation account when considering expenditures. This is accomplished by informal methods in relatively small districts. For large districts, the encumbrance accounting mehtod is generally used so that each proposed expenditure is compared with the unencumbered balance (appropriation minus expenditures and encumbrances.) The Appropriation Ledger accounts are controlled by General Ledger accounts designated as Appropriations, Expenditures, and Encumbrances, respectively.

Transfers for tuition and the like are not classed as expenditures in the strict meaning of the term; however, transfers should be accounted for in the Appropriation Ledger. Appropriation for Contingencies is an appropriation that should be carried in the Appropriation Ledger although no expenditures should ever be charged to that category. General Reserve should be a General Ledger account only. Stores is a General Ledger account.

Appropriation control is not necessarily maintained for all of the subordinate accounts for which expenditure analysis is desired.

The accounting of income and of expenditures, as currently practiced in most districts, is on a cash basis during most of each fiscal year. At the close of each fiscal year, modification of a cash record is required by the entry of current liabilities, representing expenditures incurred during the fiscal year. Similarly, at the end of the year, entry of accounts receivable, representing income accrued during the fiscal year, is required. Not all income that has theoretically accrued is required to be entered as receivable. For example, taxes levied but uncollected are not required to be set up as receivable for the preparation of state reports. Since a considerable part of the accounting is very nearly on a cash basis and since the year-end modifications do not constitute the full accrual of certain income, the term modified cash basis may be employed as descriptive of accounting practices as currently authorized.

Standard commercial forms including those for both general and subsidiary ledgers as well as specialized forms such as those for the Appropriation Ledger are suitable in many cases for either manually or machine-posted accounts. Accounts may also be maintained by computer.

General Ledger Accounts

All General Ledger accounts commonly required for Community College accounting are listed here in the following Chart of Accounts. While all of these accounts are pertinent to the General Fund, they also may be applicable to the several other funds which a district may maintain. Brief explanations concerning the use of the accounts are given in each case, and in some cases comments regarding the significance of debit or credit balances of such accounts are also included.

Certain accounts, such as Revolving Cash Fund, Cash Collections Awaiting Deposit, Investments in U.S. Securities, Accounts Receivable, Stores, and Prepaid Expenses, are provided especially for use by large districts and may be omitted by small districts if they are not needed.

Chart of Accounts

		Normal Balance
Assets		
9110	Cash in County Treasury	Dr
9120	Cash in Bank(s) (Education Code section 5758 or 7405 only)	Dr
9130	Revolving Cash Fund (Education Code sections 21301-21305)	Dr
9140	Cash Collections Awaiting Deposit (Education Code sections 17152-17207)	Dr

9150	Investments in U.S. Bonds at Cost (Education Code Section 17203)	Dr	
9160	Accounts Receivable	Dr	
9170	Due from Other Funds	Dr	
9180	Student Loans Receivable	Dr	
9210	Stores	Dr	
9220	Prepaid Expenses	Dr	
9300	Other Current Assets	Dr	
9310	Assets Frozen	Dr	
9400	Fixed Assets	Dr	

Liabilities

9510	Accounts Payable Current Liabilities)		Cr
9520	Due to Other Funds		Cr
9530	Temporary Loans		Cr
9540	Deferred Income		Cr

Reserves

9610	Reserve for Working Capital		Cr
9620	Reserve for Encumbrances		Cr
9630	General Reserve		Cr
9690	Investment in Fixed Assets		Cr

Fund Balances

9710	Unappropriated Fund Balance		Cr

Budgetary and control accounts

9810	Estimated income	Dr	
9820	Appropriations		Cr
9830	Encumbrances	Dr	
9840	Income		Cr
9850	Expenditures	Dr	

Nonoperating accounts

9910	Suspense Clearing	Dr	

Definitions of, and explanatory notes about, the accounts listed in the Chart of Accounts follow:

9000 ASSETS, LIABILITIES, AND FUND BALANCES

9100 Cash, Investments, and Receivables

9110 Cash in County Treasury. Beginning cash balance, plus all monies deposited in the county treasury less disbursements. Included herein are all amounts added or deducted at the county level.

9120 Cash in Bank(s). Indicated balances in separate bank accounts for Adult Education Incidentals, college farm accounts, and Cafeteria accounts if maintained by the district (Education Code sections 5758, 7405, and 17053).

9130 Revolving Cash Fund. (1) A recording of the establishment and maintenance of a cash fund for the use of the chief acccunting officer or other designated official of the district in accordance with Education Code sections 21301-21305, 21320, 21330 and 21331. This fund is similar in use and control to accounts known as Petty Cash. Once this fund is established, it should be carried indefinitely in the General Ledger and shown in all balance sheets and budgets until abolished. The amount recorded will vary only through increase or decrease in the total amount approved for the fund. It should be noted that the Revolving Cash Fund is a reservation of cash within an already established fund and is not to be considered or accounted for as a separate fund or entity. (2) A sum of money, either in the form of currency or a special bank account, set aside for the purpose of making change or immediate payments of small amounts. The invoices for these payments are accumulated and the fund is reimbursed from district funds, thus maintaining the fund at the predetermined amount.

9140 Cash Collections Awaiting Deposit. Receipts not yet deposited in the county treasury, including any monies in bank clearing accounts awaiting deposit in the county treasury (Education Code Section 17204).

9150 Investments in U.S. Bonds. Securities issued by the United States Government in which money is invested. Investments are carried on books at cost (Education Code Section 17203).

9160 Accounts Receivable. Amounts due from private persons, firms or corporations, or governmental units, excluding amounts due from other funds of the district, including amounts billed but not received.

9170 Due from Other Funds. Amounts due from other funds of the district.

9180 Student Loans Receivable. Loans to students under federal loan programs.

9200 Stores, Inventories, and Prepaid Expenses

9210 Stores. Amounts of materials, supplies, and possibly certain equipment kept in a central warehouse and not yet charged to expenditures (see Part V of this manual).

9220 Prepaid Expenses. Amounts of payments made in advance of the receipt and utilization of services. Prepaid insurance premiums are illustrative. That portion of the premium paid in advance for coverage beyond the current fiscal year is charged to Prepaid Expenses. Adjustments to this account in the succeeding fiscal years apportion the premium over the period covered.

9300 Other Current Assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

9310 Assets Frozen. Funds withheld until certain legal requirements are met (e.g., funds withheld under provisions of Education Code Section 17503).

9400 Fixed Assets. Assets of a permanent character having continuing value; e.g., land, buildings, machinery, furniture, and other equipment. The term capital assets is sometimes used in the same sense, but fixed assets is preferred.

9410 Land

9420 Improvement of Sites

9430 Buildings

9440 Equipment
(Refer to object classification 6000 for definitions of the above four accounts.)

9450 Work in Progress. An asset representing the value of partially completed work.

9500 Liabilities. Legal obligations, exclusive of encumbrances, that are unpaid.

9510 Accounts Payable or Current Liabilities. Amounts due to private persons, firms, corporations, or governmental units for services or goods received prior to the end of the fiscal year, excluding amounts due to other funds of the district. Included are unpaid salaries and payroll deductions not yet remitted. Accounts payable refers to amounts that are due and payable within a relatively short period of time, usually not longer than a year.

9520 Due to Other Funds. Amounts due to other funds within the district.

9530 Temporary Loans. Short-term obligations representing amounts borrowed for short periods of time and usually evidenced by notes payable. They may be unsecured or secured by specific revenues to be collected, such as tax anticipation notes.

9540 Deferred Income. A liability account for monies received that are unearned at a given date, but that will be included in income, as earned, in subsequent periods.

9600 Reserves

9610 Reserve for Working Capital. An account set up to reflect the value of working capital accounts such as Stores, Prepaid Expenses, and Revolving Cash Fund. At the beginning of the fiscal year, this account is credited with the same amounts set up as debits to the previously described asset accounts. At the close of the year, it is adjusted to reflect the net increase or decrease during the year in these amounts.

9620 Reserve for Encumbrances. A reserve set up out of appropriations. The encumbrance procedure may be either a memorandum or a formal procedure. Under the memorandum procedure, only one account, Reserve for Encumbrances, is required. During the year this account is a reserve set up out of appropriations. At year-end the outstanding orders may be recorded as a reservation of surplus. Under the formal procedure, a second account, Encumbrances, is needed. The encumbrance is an offset to the appropriation account and may be closed against the account at year-end.

9630 General Reserve. An account in which the budgeted reserve is recorded, necessary so that cash may be made available during that period of the fiscal year when taxes and state funds have not yet become available (Education Code Section 20604).

9690 Investment in Fixed Assets. The book value of fixed assets.

9700 Fund Balance. The difference between assets and liabilities.

9710 Unappropriated Fund Balance. That portion of a fund balance that is not segregated for specific purposes. All assets and estimated income available for appropriation are credited to this account. General Reserve, budgeted appropriations, and other obligations are debited. The net value of the account represents the unappropriated fund balance.

9800 Budgetary and Control Accounts

9810 Estimated Income. All income estimated to accrue during a given period whether it is all collected during that period or not. This account will be a separate control account in the General Ledger and will include all income estimated to accrue during the current fiscal year.

9820 Appropriations. Authorization granted by the Board to make expenditures and to incur obligations for specific purposes and amounts within a given period. This account represents the total of the authorizations and is used as a control account in the General Ledger.

Details are recorded in the subsidiary Appropriations Ledger; as encumbrances and expenditures are made, they are charged against appropriations in the subsidiary Appropriations Ledger, leaving as a balance the amount that may still be encumbered and expended.

A portion of the current fiscal year's appropriation that is not appropriated for any specific purpose but is held subject to intrabudget transfer may be recorded in an account titled Appropriation for Contingencies. This subsidiary account will be closed at year-end in the same manner as all other appropriation accounts. This appropriation is used only for emergency transactions that were not anticipated in the original budget process.

9830 Encumbrances. Obligations in the form of purchase orders, contracts, salaries, or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are liquidated when the obligation is paid or when the actual liability is set up. This control account represents the total amount of the appropriations that has been earmarked for expenditure for specified purposes.

Details of encumbrances by classification or account are recorded in the same subsidiary Appropriations Ledger in which expenditures are recorded.

9840 Income. Additions to cash or other current assets that do not reduce any other asset, nor increase any liability or reserve, nor represent the recovery of an expenditure. To the extent that the accounts are kept on an accrual basis, the term income refers to all income that accrues during a given period whether it is collected during the period or not. This account will be a separate control account in the General Ledger.

9850 Expenditures. A control account that includes total expenditures by warrants as well as amounts deducted at the county level. If accounts are maintained on an accrual basis, all charges incurred, whether paid or not, are included. For accounts maintained on a cash basis, only actual disbursements are included.

Details of expenditures by classification or accounts are recorded in the subsidiary Appropriations Ledger.

9900 Nonoperating Accounts

9910 Suspense Clearing. An account that carries charges or credits temporarily pending to the determination of the proper account or accounts to which they are to be posted and that may be used for posting of amounts not yet analyzed to decide if they should be income, expenditure, or abatement. Charges that must be allocated or prorated may be posted in this account until such allocation or proration can be calculated. This account must zero balance at the close of the fiscal year and should be reviewed monthly.

General Ledger Procedures

Certain procedures should be followed in opening and maintaining the General Ledger.

Opening the General Ledger:

In opening the General Ledger for the first time, care should be taken to use the proper accounts and amounts. These are usually available from either the county superintendent of schools or the county auditor.

Determining Asset, Liability, and Unappropriated Fund Balance values. One of the first steps in opening the General Ledger is to list each fund's assets by title and amount with the total, as in the following example:

Account	Assets	
9110	Cash in County Treasury	$95,042.67
9120	Cash in Bank	0
9130	Revolving Cash Fund	500.00
9140	Cash Collections Awaiting Deposit	24.17
9150	Investments in U.S. Bonds	0
9160	Accounts Receivable	1,597.88
9170	Due from Other Funds	694.39
9180	Student Loans Receivable	5,000.00
9210	Stores	0
9220	Prepaid Expenses	1,572.38
9310	Assets Frozen	0
	Total assets	$104,431.49

A similar list is then made of the fund's liabilities:

Account	Liabilities	
9510	Accounts Payable	$9,763.45
9520	Due to Other Funds	113.18
	Total liabilities	$9,876.63

Now the total liabilities are subtracted from the total assets, and the difference is labeled Unappropriated Fund Balance in this manner:

Account		
	Total assets	$104,431.49
	Less: total liabilities	9,876.63
9710	Unappropriated Fund Balance	$94,554.86

This information is now used to prepare an opening journal entry. This opening entry is usually made on a form known as a General Journal Entry Form, listing accounts affected and showing in separate columns the amounts to be posted later to the General Ledger as debits or credits. A complete file of these forms, either bound in a book or collected in some other file, makes up the General Journal.

Preparing the opening General Journal entry. The opening General Journal entry is made as follows:

J1:

Date	Account		Debit	Credit
7-1-73	9110	Cash in County Treasury	$95,042.67	
	9130	Revolving Cash Fund	500.00	

9140	Cash Collections Awaiting Deposit	24.17	
9160	Accounts Receivable	1,597.88	
9170	Due from Other Funds	694.39	
9180	Student Loans Receivable	5,000.00	
9220	Prepaid expenses	1,572.38	
9510	Accounts Payable		$9,763.45
9520	Due to Other Funds		113.18
9710	Unappropriated Fund Balance		94,554.86
		$104,431.49	$104,431.49

To record assets, liabilities and unappropriated
fund balance for the first time as of July 1, 1974

Several points should be noted as illustrated in the preceding General Journal entry. First, no account is opened that is not needed. For example, no amount is shown in the original list of assets for Cash in Bank, Stores, or Investment in U.S. Bonds. Therefore, no account was opened for any of these assets. Should a need arise later in the year for any of these accounts, the account may be opened at that time.

The second point to note is that the total of the debit amounts equals the total of the credit amounts. This must always be true of any journal entry. Care exercised at this time in assuring the equality of debit and credit totals will avoid difficulty with the General Ledger later on.

Another point to note is the layout or "form" of the entry itself. The debit accounts and amounts are placed to the left, and the credit accounts and amounts are placed to the right. This is usual bookkeeping practice.

A final point is the description of the entry. This is the explanation of what is being done by means of the entry. In the illustration, the explanation shows that this entry records for the first time the assets, liabilities, and unappropriated fund balance of the fund as of July 1, 1973. Some description is always necessary in a General Journal entry. When at a later time entries are made from other sources such as payroll listings, warrant registers, and the like, explanations are usually unnecessary since the title of the form describes what is being done.

Posting the General Ledger. The General Ledger is posted from the General Journal. The term posted means the orderly transcription of the information from one place to another. Each line of the journal is posted to the proper ledger account as either a debit or a credit entry. For example, in the preceding illustration, the first line of the journal entry is "Cash in County Treasury... $100,042.67" and is posted to the General Ledger sheet, card or record as follows:

Account 9110 Cash in County Treasury Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-73	J1	$95,042.67		$95,042.67	Dr

Note that the entry is made in the debit column and is also entered in the balance column. In this case, the amount of the debit is the same as the balance since there was no previous balance in the account. (Had there been such a balance, this entry would have been added to a debit balance or subtracted from a credit balance and the new balance entered.) Finally, in the last column an entry is made to show that the net balance of this account is a debit (Dr) balance.

Each line of the journal entry is similarly posted until the entire opening entry has been completely transcribed to the General Ledger. Opening of the General Ledger is now complete. At this point a total of nine General Ledger accounts will be open with balances the same as shown in the opening journal entry.

The column in the General Ledger account headed "Reference" is used to show the page or other reference to the source of the entry. In this illustration the entry "J1" was made to indicate that information for this entry was obtained from the General Journal (abbreviated as "J") and that it was found on page 1. Other references will be developed for other posting sources as they are required. By this method any item in the General Ledger may be traced back to its origin without difficulty.

Recording the Approved Budget--Income

The approved Community College district budget form provides information for recording the budget in the General Ledger.

Determining values to be entered. The information to be entered is shown in column 3 of the budget form under the heading of Income.

The Income section of the General Fund budget might look like this:

I. INCOME

8100 Federal Income	
8110 Maintenance and Operation (Public Law 81-874)	$ 2,500
8210 NDEA (Public Law 85-864)	1,000
8500 Combined State and Federal Income	0
8600 State Income	
8610 Principal Apportionment	
8611 Basic and Equalization Aid	277,528
8616 Educationally Handicapped	1,148
8620 Special Purpose Apportionment	
8622 Allowance for Transportation	7,500
8700 County Income	0
8800 Local Income	
8810 District Taxes	
8811 Secured Roll	345,888
8812 Unsecured Roll	2,700

8900 Incoming Transfers	
8920 Other Tuition	3,000
Total Estimated Income	$641,264

Each of the items of estimated income should be accounted for separately so that excess income or income deficiencies may be readily seen. This is accomplished by the use of a group of accounts known as the Income Ledger.

The Income Ledger is a subsidiary ledger. The total of the original estimates entered in this ledger agrees with the total of the General Ledger controlling account, Estimated Income. The subsidiary ledger (Income Ledger) and the General Ledger are both posted from the same journal entry.

The original entry of the approved income budget is subject to adjustment later if income estimates change.

Preparing the journal entry. The General Ledger and subsidiary ledger accounts and the amounts for each are listed in the journal entry as a record of the estimated income, as has been done in the following example:

J2:

Date	Account	Debit	Credit
7-1-74	9810 Estimated Income	$641,264.00	
	9710 Unappropriated Fund Balance		$641,264.00

Account	Subsidiary Income Ledger	
8110	Maintenance and Operation (Public Law 81-874)	$ 2,500.00
8210	National Defense Education Act (Public Law 85-864)	1,000.00
8611	Basic and Equalization Aid	277,528.00
8616	Educationally Handicapped	1,148.00
8622	Allowance for Transportation	7,500.00
8811	District Secured Tax Roll	345,888.00
8812	District Unsecured Tax Roll	2,700.00
8920	Other Tuition	3,000.00

To record estimated income for the fiscal year 1974-75
as contained in the official approved budget

Several things should be noted about the preceding journal entry. First, this is a General Journal entry, just like the one used to open the books for the first time. This one, however, also carries the information for posting a subsidiary ledger.

Next, note that this entry is referred to as simply a journal entry, rather than a General Journal entry. This is usual practice. The term general is used only when there is a possibility of confusion if it were omitted.

One should also observe the arrangement of the journal entry. The General Ledger amounts are carried in the debit and credit columns, respectively. Subsidiary ledger amounts are carried to the left and do not have the balancing feature of debits and credits. This simply means that the single postings to the individual Income Ledger accounts represent the breakdown of the total shown in the Estimated Income, General Ledger, account.

Posting the General Ledger. The journal entry for recording the approved budget is posted to the General Ledger in the same manner as the journal entry that originally opened the books, as has been done in the following examples:

Account 9810 Estimated Income Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J2	$641,264.00		$641,264.00	Dr

Account 9710 Unappropriated Fund Balance Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J1		$94,554.86	$94,554.86	Cr
	J2		641,264.00	735,818.86	Cr

Note that in the Unappropriated Fund Balance account, this credit is added to the credit balance resulting from the original opening entry to give a new credit balance of $735,818.86, the total net assets and estimated income available for appropriation.

Posting the subsidiary ledger. The subsidiary ledger, in this case the Income Ledger, is posted from the detailed breakdown shown in the journal entry. Each account is posted to show the amounts carried in the journal entry in the "Estimated income" and "Estimated to be received" columns.

INCOME LEDGER

Account 8811 District Secured Roll Taxes Page 6

Date	Reference	Estimated income	Amounts received	Total received to date	Estimated to be received
7-1-74	J2	$345,888.00			$345,888.00

Each Income Ledger account is similiarly posted.

Recording the Approved Budget--Expenditures

Expenditure values, like income values, are taken from the expenditures section of the official budget forms, as follows:

II. EXPENDITURES AND OTHER OUTGO

1000	Certificated Salaries	
1100	Certificated Salaries Regular Schedule Teaching	$320,000
1200	Certificated Salaries Regular Schedule Nonteaching	55,000

	1300 Certificated Salaries Other Teaching	40,000
	1400 Certificated Salaries Other Nonteaching	19,500
	Total Certificated Salaries	$434,500
2000	Classified Salaries	
	2100 Regular Schedule Instructional Aides	12,000
	2200 Regular Schedule Noninstructional	3,600
	2300 Other Instructional Aides	7,000
	2400 Other Noninstructional	36,000
	Total Classified Salaries	$58,600
3000	Employee Benefits	
	3100 State Teachers' Retirement System Annuity Fund	10,000
	3200 Public Employees' Retirement Fund	2,000
	3300 Old Age, Survivors, Disability, and Health Insurance	1,500
	3400 Health and Welfare Benefits	900
	3600 Workmen's Compensation Insurance	900
	3700 Local Retirement Systems	1,900
	Total Employee Benefits	$17,200
4000	Books, Supplies, and Equipment Replacement	
	4100 Textbooks	2,000
	4200 Other Books	500
	4300 Instructional Supplies	2,500
	4500 Other Supplies	800
	4800 Equipment Replacement	6,000
	Total Books, Supplies, and Equipment Replacement	$11,800
5000	Contracted Services and Other Operating Expenses	
	5100 Contracts for Personal Services of Consultants, Lecturers, and Others	500
	5200 Travel and Conference and Other Expense Reimbursed	300
	5300 Dues and Memberships	200
	5400 Insurance	1,000
	5500 Utilities and Housekeeping Services	5,000
	5600 Contracts, Rents, and Leases	4,500
	5700 Legal, Election, and Audit Expenses	500
	5800 Other Services and Expense	4,500
	5900 Interprogram Charges and Credits for Direct Services	0
	Total Contracted Services and Other Operational Expenses	$16,500
6000	Sites, Buildings, Books and Media, and New Equipment	
	6100 Sites and Improvement of Sites	2,500
	6200 Buildings and Improvement of Buildings	22,500
	6300 Books and Media for New or Expanded Libraries	1,500
	6400 Equipment	7,800
	Total Capital Outlay	$34,300

7000	Other Outgo	
	7200 Outgoing Tuition	$30,500
	7900 Appropriation for Contingencies	12,000
	Total Other Outgo	$42,500
	TOTAL BUDGET	$615,400

As with income, each of the expenditure items should be accounted for separately so that expenditures may be controlled within the various budget classifications. This is accomplished by use of a subsidiary ledger usually known as the Appropriation Ledger. While separate accounts should be maintained for each of the required expenditure classifications, additional subdivisions of these classes may be maintained as separate accounts if needed.

Preparing the journal entry. This budgeted expenditure total of $615,400 totals the appropriation to the district's programs; the programs provide a classification of expenditure usage while the objects provide a classification of expenditure source.

This procedure is shown in the following example:

Date	Account		Debit	Credit
7-1-74	9710	Unappropriated Fund Balance	$615,400.00	
	9820	Appropriations		$615,400.00

Subsidiary Appropriation Ledger

1100	Certificated Salaries Regular Schedule Teaching	$320,000
1200	Certificated Salaries Regular Schedule Nonteaching	55,000
1300	Certificated Salaries Other Teaching	40,000
1400	Certificated Salaries Other Nonteaching	19,500
2100	Classified Salaries Regular Schedule Instructional Aides	12,000
2200	Classified Salaries Regular Schedule Nonteaching	3,600
2300	Classified Salaries Other Instructional Aides	7,000
2400	Classified Salaries Other Nonteaching	36,000
3100	State Teachers' Retirement System Annuity Fund	10,000
3200	Public Employees' Retirement Fund	2,000
3300	Old Age, Survivors, Disability, and Health Insurance	1,500
3400	Health and Welfare Benefits	900
3600	Workmen's Compensation Insurance	900
3700	Local Retirement Systems	1,900
4100	Books	2,000
4200	Books	500
4300	Instructional Supplies	2,500
4500	Other Supplies	2,500
4800	Equipment Replacement	6,000
5100	Contracts for Personal Services of Consultants, Lecturers, and Others	500
5200	Travel and Conference and Other Expense Reimbursed	300

5300	Dues and Memberships	$200
5400	Insurance	1,000
5500	Utilities and Housekeeping Services	5,000
5600	Contracts, Rents, and Leases	4,500
5700	Legal, Election and Audit Expenses	500
5800	Other Services and Expense	4,500
5900	Interprogram Charges and Credits for Direct Services	-0-
6100	Sites and Improvement of Sites	2,500
6200	Buildings and Improvement of Buildings	22,500
6300	Books and Media for New or Expanded Libraries	1,500
6400	Equipment	7,800
7200	Outgoing Tuition	30,500
7900	Appropriation for Contingencies	12,000

The preceding journal entry is similar to the one recording estimated income except that the total of appropriations is debited to the Unappropriated Fund Balance account. The total appropriations to all accounts in the Appropriation Ledger must agree with the balance in the General Ledger controlling account, Appropriations.

Posting the General Ledger. The journal entry for recording the approved appropriations is posted to the General Ledger in the same manner as the original opening entry and the entry recording estimated income, as has been done in these examples:

Account 9710 Unappropriated Fund Balance Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J1		$ 94,554.86	$ 94,554.86	Cr
	J2		641,264.00	735,818.86	Cr
	J3	$615,400.00		120,418.86	Cr

Account 9820 Appropriations Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J3		$615,400.00	$615,400.00	Cr

The debit to the Unappropriated Fund Balance account has been subtracted from the previous credit balance to produce a new credit balance of $120,418.86, the remaining unappropriated fund balance after the estimated income and budgeted appropriations have been posted.

Posting the Appropriation Ledger. The subsidiary Appropriation Ledger is posted from the journal entry in a manner similar to that used for posting estimated income as shown in this example:

APPROPRIATION LEDGER

Account 1100 Teachers' Salaries Page 1

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J1	$320,000.00					$320,000.00

All appropriations, apportionments, subsidies, or grants-in-aid from any governmental unit must be accounted as income receipts, not as abatements of expenditure.

USE OF CONTRA ACCOUNTS

Whenever abatements of any particular type are numerous, and especially if considerable amounts are involved, it is recommended that the credits be made to a contra account instead of directly to the expenditure account. The contra account should be identified as "Abatements of ________" (inserting the name of the expenditure account to which it relates). It should be maintained adjacent to the corresponding expenditure account in the expenditure (or appropriation) subsidiary ledger. The contra account will receive only credit entries for abatements. By this procedure, the undesirable features of a "mixed" account are avoided, and gross expenditure, abatements, and net expenditure can be determined easily at any time.

RELATIONSHIP OF ABATEMENTS OF EXPENDITURE TO APPROPRIATION CONTROL

Regardless of whether abatements of expenditure are treated as direct credits to expenditure accounts or as indirect reductions of expenditure by the use of contra accounts as described under the preceding heading, the control of expenditures must be in terms of net expenditures. Districts that anticipate abatements of expenditure items should prepare their budgets on the basis of net expenditures and attach supporting schedules indicating the anticipated gross expenditures and the anticipated reduction by reason of abatements of such expenditures.

PRINCIPAL TYPES OF ABATEMENTS OF EXPENDITURE

The following receipts must be accounted as abatements of expenditures if receipt and expenditure occur in the same fiscal year:

1. Receipts from sales of supplies and new materials at cost (a) to students for personal ownership (e.g., art and shop materials); (b) to students by means of vending machines dispensing articles supplied by districts; or (c) to other governmental units, including Community College districts

   NOTE: Some of these sales may be credited to stores accounts instead of being abated to expenditure accounts, depending on the local accounting methods employed.

2. Refunds of overpayments (a) from teachers and other employees; or (b) from vendors and other payees

3. Refunds for return of containers, oil drums, wire spools, and the like

4. Reimbursement of cost of repairs or replacement of damaged or lost property (a) from students, parents, or guardians for loss of books or damage to district property; or (b) from contractors or any other individuals for damage to or loss of district property

5. Refunds from a transportation company for unused portions of carfare books, tickets, and the like

6. Refunds of gasoline tax for nonhighway use

7. Cancelled warrants (not outlawed warrants)

8. Receipts from sale, in lieu of trade-in of used equipment being replaced, such as automobiles, typewriters, and the like

9. Refunds of premiums or dividends on insurance

10. Receipts from settlements of insurance claims on account of building, supply, and equipment losses (a) of any amount received for loss of a building requiring replacement or reconstruction within the current fiscal year; or (b) any amount received on account of a loss of supplies or equipment

    NOTE: The total amount recorded as an abatement of expenditures made for repair or replacement of supplies or equipment losses shall not exceed the amount expended for this purpose during the same fiscal year.

11. Receipts from the sale either of a portion of a new site or of buildings or improvements thereon

12. Receipts from subleasing an unused portion of premises that the district had to rent as a whole to obtain the portion desired for college purposes

    NOTE: Any amounts received in excess of the related expense shall be recorded as miscellaneous revenue (income), and not as abatements.

PROGRAM LEDGER

Program A

Page 1

Account:

Appropriation: $32,000.00

Date	Reference	Description	Encumbrances Reserved	Encumbrances Cancelled	Certificated Salaries and benefits	Classified Salaries and benefits	Books, supplies and equipment replacement	Contracted services and other	Capital outlay	Available balance	Direct support charges
7-1-74	J3	Budget appropriation (may be memorandum only)	(Optional)		$32,700	$4,300	$2,500	$1,500	$1,000	$32,000	$1,600
7-31-74	PJ	July payroll--teachers' salaries			1,800					30,200	

Account 9610		Reserve for Working Capital			Page 1
Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J4		$2,072.00	$2,072.00	Cr

Account 9630		General Reserve			Page 1
Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J4		$118,347.00	$118,347.00	Cr

The amount debited to the Unappropriated Fund Balance account is slightly greater than the previous balance of that account, and this results in a debit balance of 14 cents. Small discrepancies are likely to occur because the district's books are maintained in exact amounts, including cents, while the official budget form is made out to the nearest dollar only.

At this point the General Ledger has been opened, and the official budget has been recorded. A trial balance will snow the net results of the entries made thus far. The trial balance is a list of the General Ledger accounts and the debit or credit balance for each account. The total debits and the total credits must be equal, indicating a balanced General Ledger. The trial balance of the General Ledger at this point looks like this:

Account		Debit	Credit
9110	Cash in County Treasury	$95,042.67	
9130	Revolving Cash Fund	500.00	
9140	Cash Collections Awaiting Deposit	24.17	
9160	Accounts Receivable	1,597.88	
9170	Due from Other Funds	694.39	
9180	Student Loans Receivable	5,000.00	
9220	Prepaid Expenses	1,572.38	
9510	Accounts Payable		$ 9,763.45
9520	Due to Other Funds		113.18
9610	Reserve for Working Capital		2,072.00
9630	General Reserve		118,347.00
9710	Unappropriated Fund Balance	0.14	
9810	Estimated Income	641,264.00	
9820	Appropriations		615,400.00
		$745,695.63	$745,695.63

The appropriations, having been posted both to the program ledgers and to the subsidiary appropriation ledgers (objects of expenditure), should be checked to assure that the two are equal.

Recording Encumbrances

Effective expenditure control requires not only the recording of cash expenditures and the charging off of assets and prepaid expenses but also the recognizing of expense obligations.

Encumbrance procedures that serve to reserve or restrict portions of the budget appropriations of the district for which definite commitments or contractual obligations have been made may be incorporated into the accounting system of a school district.

The method of determining amounts of encumbrances to be entered into the accounts may vary with the accounting methods used in the district and with the type of transactions being encumbered.

Certificated Payroll Encumbrance Summary

Classification: Name	1100		1200		Totals, 1000
	Month	Year	Month	Year	
Superintendent					
Bartlett, James			$1,050.00	$12,600.00	$ 12,600.00
Assistant Superintendent					
Garcia, Fred			750.00	9,000.00	9,000.00
Principals					
Campbell, George			500.00	6,000.00	6,000.00
Harmon, Robert			500.00	6,000.00	6,000.00
Hotzel, Frank			500.00	6,000.00	6,000.00
Lawrence, Charles			500.00	6,000.00	6,000.00
Supervisors					
Evans, Raymond			450.00	5,400.00	5,400.00
Johnson, Arthur			500.00	6,000.00	6,000.00
Pont, Elizabeth			400.00	4,800.00	4,800.00
Sorenson, Albert			350.00	4,200.00	4,200.00
Wade, Johnson			300.00	3,600.00	3,600.00
Teachers					
Alter, Ruth	$ 350.00	$ 4,200.00			4,200.00
Bennett, Betty	350.00	4,200.00			4,200.00
Curren, Patricia	375.00	4,500.00			4,500.00
Total encumbered	30,000.00	360,000.00	5,800.00	69,600.00	429,600.00
7-15-74					
Bennett, Betty--resignation	-350.00	-4,200.00			-4,200.00
Totals	29,650.00	355,800.00	5,800.00	69,600.00	425,400.00
7-20-74					
Thompson, Ted	450.00	5,400.00			5,400.00
Totals	$30,100.00	$361,200.00	$5,800.00	$69,600.00	$430,800.00

Because districts may need to distinguish reservations or restrictions of appropriations from actual expenditures, it is recommended that Encumbrances and Reserve for Encumbrances accounts be used in the General Ledger and that encumbrance amounts in the appropriations subsidiary accounts and the program ledgers be recorded in a separate column or in such a manner that they may be distinguished from actual expenditures.

Encumbering programs is optional since objects may be encumbered and controlled. Districts with manual and bookkeeping machine systems that break costs down by sites (or locations) will find encumbering programs rather difficult; whereas districts with data-processing equipment will be able to encumber programs at the same time they encumber their appropriation ledger objects of expenditure.

Encumbering of salaries. At the beginning of each year, the total annual salaries of personnel employed for that year may be determined for purposes of encumbering appropriations for paying these salaries during the year. Similarly, the total monthly salaries of these personnel should be obtained for the purpose of removing that amount of encumbrance when a monthly salary payment is made. Totals of the annual and monthly salaries must be adjusted for personnel changes and salary rate changes.

Although the salary encumbrance summary may differ in detail depending on the methods of accounting used by the district, a schedule such as that illustrated on the Certificated Payroll Encumbrance Summary on page VI-18 may adequately serve this purpose. Basic requirements are a complete accounting for all personnel having salaries to be encumbered, a grouping of these salaries to provide monthly and annual salary totals by budget classifications, and provisions for recording changes in personnel and salaries.

The Certificated Payroll Encumbrance Summary illustrates the adjustment in encumbrance totals that must be recognized when personnel changes occur.

Journal entries to record the salary encumbrance transactions shown in the Certificated Payroll Encumbrance Summary are as follows:

J12:

Date	Account		Debit	Credit
7-1-74	9830	Encumbrances	$375,000.00	
	9620	Reserve for Encumbrances		$375,000.00

Account	Appropriation Ledger	
1100	Certificated Salaries Regular Schedule Teaching	$320,000.00
1200	Certificated Salaries Regular Schedule Nonteaching	55,000.00

To record salary encumbrance for certificated staff employed 7-1-74

J13:

7-15-74	9620	Reserve for Encumbrances	4,200.00	
	9830	Encumbrances		4,200.00

Appropriation Ledger

1100	Teacher's Salaries	$4,200.00

To cancel 12 months' salary encumbrance for B. Bennett, resignation, 7-15-74.

J14: 7-20-74	9830	Encumbrances	$5,400.00	
	9620	Reserve for Encumbrances		$5,400.00

Appropriation Ledger

1100	Certificated Salaries, Regular Schedule Teaching	$5,400.00

To establish salary encumbrance for 12 months' payment of T. Thompson, employed 7-20-74

The posting of the preceding entries to the General Ledger is as follows:

Account 9830 Encumbrances Page 4

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J12	$375,000.00		$375,000.00	Dr
7-15-74	J13		$4,200.00	370,800.00	Dr
7-20-74	J14	5,400.00		376,200.00	Dr

Account 9620 Reserve for Encumbrances

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J12		375,000.00	$375,000.00	Cr
7-15-74	J13	4,200.00		370,800.00	Cr
7-20-74	J14		5,400.00	376,200.00	Cr

The posting of the Teachers' Salaries account to the subsidiary Appropriation Ledger is illustrated as follows:

APPROPRIATION LEDGER

Account 1100 Certificated Salaries Regular Schedule Teaching Page 5

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J12	$500,000.00	$375,000.00	$375,000.00			$125,000.00
7-15-74	J13	500,000.00	4,200.00Cr	370,800.00			129,200.00
7-20-74	J14	500,000.00	5,400.00	376,200.00			123,800.00

In the foregoing illustration, it has been assumed that the changes in personnel were made prior to payment of any payroll in that year. It is important, however, that encumbrances be reduced by the unpaid installments of the annual salaries of personnel leaving the payroll and increased for the unpaid installments of personnel being added to the payroll.

Adjustments of encumbrances for salaries paid is discussed in the section, Recording Encumbrance Adjustments--Salaries.

Encumbering of other expenses. Effective expenditure control requires the establishment of a procedure to reserve or restrict appropriations for obligation of nonsalary types of expenses as well as salaries.

If the purchase orders are drawn in order to confirm orders for all materials and services to be purchased by the district, they may be used for encumbrance purposes. A sample of a purchase order is shown on page VI-25.

The methods of encumbering purchase orders may vary from the direct posting to the Appropriation Ledger subsidiary accounts from the individual purchase orders to some form of summary recording for groups of purchase orders. When a record of the individual purchase orders contained in a summary recording is desired, a Purchase Order Encumbrance Summary such as the one on page VI-26 might be used.

PURCHASE ORDER

No. 2

To: Student Supply Company

Date: July 10, 1974

Ordered by college ________________

From: ________________

College District
Appropriation
Ledger Account 4300

Deliver to: 100 Main Street

Received	Quantity	Unit	Item	Unit price	Amount	Amount Cancelled
65	1,000	Ream	Newsprint	$0.60	$600.00	$41.67
	100	Gross	#2 school pencils	3.00	300.00	
	300	Box	Crayons	0.30	90.00	
					$990.00	

Payment Record:

Date: July 20

Amount: $41.67

Purchase Order Encumbrance Summary For July, 1974

Vendor's Name	Appropriation account number	Date	Purchase Order number	Amount of encumbrance
Justrite Roofing Company	4500	10	1	$805.63
Student Supply Company	4300	11	2	990.00
L.A. Detergent Company	4500	26	3	50.00
Total				$1,845.63

A journal entry to record the encumbrance information contained in the summary is illustrated as follows:

J15:

Date	Account		Debit	Credit
7-1-74	9830	Encumbrances	$1,845.63	
	9620	Reserve for Encumbrances		$1,845.63

Account	Appropriation Ledger	
4300	Instructional Supplies	$990.00
4500	Other Supplies	855.63

To record Purchase Order Encumbrances for July 1, 1974.

The posting of the Other Expenses of Instruction item to the account in the subsidiary Appropriation Ledger is illustrated as follows:

APPROPRIATION LEDGER

Account 4300 Instructional Supplies Page 5

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J15	$5,000.00	$990.00	$990.00			$4,010.00

The instructions for recording encumbrance adjustments in this section outline the procedure used to adjust encumbrances when payments are made involving encumbered purchase orders.

Recording Income and Other Cash Receipts

Source documents for posting income are apportionment notices from the county superintendent of schools for deposits made directly to the county treasury or copies of receipts for monies received directly by the district.

An apportionment notice from the county superintendent of schools is illustrated in the Typical Apportionment Notice on this page.

Each of the items of actual income should be accounted for separately so that they may be compared with income estimates. This is accomplished by posting receipts to the Income Ledger. The total from any given apportionment notice is posted to the General Ledger, and individual items are posted to the subsidiary Income Ledger.

TYPICAL APPORTIONMENT NOTICE

County of ______________________________

To ______________________________ Community College District

This is to certify that income noted below has been received and has been placed to the credit of your district on ______________________________.
(date)

8611	Basic and Equalization Aid	________
8616	Educationally Handicapped Minors	________
8622	Allowances for Transportation	________
8670	Tax Relief Subventions	________
8710	Community College Tuition Tax	________
8811	District Secured Roll Taxes	________
8812	District Unsecured Roll Taxes	________
	Other Income (Describe)	________

Preparing the journal entry for income deposits made directly in the county treasury. The journal entry to record income receipts lists the General Ledger and subsidiary ledger accounts and the amounts for each as in the following example:

Date	Account		Debit	Credit
7-20-74	9110	Cash in County Treasury	____	
	9840	Income		____

Account	Subsidiary Income Ledger	
8811	District Secured Roll Taxes	
8812	District Unsecured Roll Taxes	____
8611	Basic and Equalization Aid	____
		____

To record income received on apportionment notice dated 7-20-74

The journal entry is posted to the General Ledger in the usual manner.

The subsidiary Income Ledger is posted from the journal entry in a manner similar to that used for posting estimated income. Each account is posted to show, in the amounts received portion, the amount of the ledgers that has been carried in the journal entry, as has been done in the following example:

INCOME LEDGER

Account 8811 District Secured Roll Taxes Page 6

Date	Reference	Estimated Income	Amounts Received	Total received to date	Estimated to be received
7-1-74	J2	$345,888.00			$345,888.00
7-20-74	J_		________	____________	

INCOME LEDGER

Account 8812 District Unsecured Roll Taxes Page 1

Date	Reference	Estimated Income	Amounts Received	Total received to date	Estimated to be received
7-1-74	J2	$2,700.00			$2,700.00
7-20-74	J_		________	____________	

INCOME LEDGER

Account 8611 Basic and Equalization Aid Page 1

Date	Reference	Estimated Income	Amounts Received	Total received to date	Estimated to be received
7-1-74	J2	$277,528.00			$277,528.00

A summary of receipts issued for cash received directly by the school district serves as the basis for preparing the journal entry to record this type of income and other cash receipts. Abatements of expenditures are treated in Part III of this manual. If this summary is a formal record, it might look like this example of a Cash Received Journal:

Cash Received Journal Month of July, 1974

Date	Description	Received	Current Income Acct.	Current Income Amt.	Abatements of expenditures Acct.	Abatements of expenditures Amt.	General Ledger Acct.	General Ledger Amt.
7-3-74	Receipts		8110	____	5800	____		
	Nos. 6801-6815	________	8842	____				
			8850	____				
					4300	____		
					4300	____		
					4300	____		
			8880	____				
	Totals	________		____		____		

Preparing the journal entry to record cash received directly by the district. The journal entry to record actual income and other cash receipts received directly by the school district lists the General Ledger and subsidiary ledger accounts and the amounts for each. For example:

Date	Account		Debit	Credit
7-31-74	9110	Cash in County Treasury	______	
	9840	Income		______
	9850	Expenditures		______

Account	Subsidiary Income Ledger	
8110	Maintenance and Operation (Public Law 81-874)	______
8842	Sale of Equipment and Supplies	______
8850	Rentals	______
8871	Adult Education Fees	______
8880	Miscellaneous	______
	Subsidiary Appropriation Ledger	
4300	Instructional Supplies	______
5800	Transportation Payments from Other Districts	______

To record receipts numbers 6801-6815

The general Ledger is posted in the usual manner. The subsidiary Income Ledger is posted in the same manner as that illustrated under income deposits made directly in the county treasury.

The subsidiary Appropriation Ledger is posted in the same manner as that shown under expenditures, as in the following example:

APPROPRIATION LEDGER

Account 4300 Instructional Supplies Page 2

Date	Reference	Encumbrances	Liquidations	Expended	Outstanding encumbrances	Expended to date	Budget	Unencumbered balance
7-31-74				______	______	______	______	______

APPROPRIATION LEDGER

Account 5800 Payments from Another District Page 1

Date	Reference	Encumbrances	Liquidations	Expended	Outstanding encumbrances	Expended to date	Budget	Unencumbered balance
7-31-74				______	______	______	______	______

Recording Expenditures and Other Disbursements--Salaries

Salary expenditures are generally more efficiently posted by total from the payroll payment order, or similarly titled listing, which is an itemized, detailed list of individual salaries for a particular payroll. A summary of amounts to be charged to the various expenditure classifications is needed for this procedure (see California Community College District Payroll Payment Order, page VI-31).

Very rarely, such as when accounting salaries for a one- or two-teacher school, individual salaries paid might be entered directly in the General Journal.

Preparing the journal entry. The journal entry to record payroll payments lists the General Ledger and subsidiary ledger accounts and the amounts for each, as in the following example:

Date	Account		Debit	Credit
7-31-74	9850	Expenditures	$40,275.00	
	9110	Cash in County Treasury		$40,275.00

Account	Appropriation Ledger	
1100	Certificated Salaries Regular Schedule Teaching	$30,000.00
1200	Certificated Salaries Regular Schedule Nonteaching	3,600.00
1300	Certificated Salaries Other Teaching	2,000.00
1400	Certificated Salaries Other Nonteaching	925.00
2200	Classified Salaries Regular Schedule Non-Instructional	250.00
2300	Classified Salaries Other Instructional Aides	650.00
2400	Classified Salaries Other Noninstructional	2,850.00

To record expenditures for payroll listing number 1 for the month of July

Posting the General Ledger. The journal entry for payroll expenditures is posted to the General Ledger in the same manner as previous entries, as in the following example:

Account 9850 Expenditures Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-31-74	J8	$40,275.00		$40,275.00	Dr

Account 9110 Cash in County Treasury Page 1

Date	Reference	Debit	Credit	Balance	Dr/Cr
7-1-74	J1	$100,042.67		$100,042.67	Dr
7-31-74	J8		$40,275.00	59,767.67	Dr

Note that the posting to the cash account is a credit entry that deducts from the previous balance to give a new debit balance of $59,767.67.

CALIFORNIA COMMUNITY COLLEGE DISTRICT PAYROLL PAYMENT ORDER

Employee name	Warrant number	Occupation or title	Expenditure classification	Period ending	Gross earnings	Social Security	Retire-ment	With-holding tax	Other	Net Pay
Abbot, Ellen	2200	Teacher	1100	7-31-74	$500.00		$40.00	$80.00	$21.00	$359.00
Adams, George	2201	Custodian	2400		350.00	$9.00	21.00	18.00	12.00	290.00
Allen, Rose	2202	Teacher	1100		475.00		35.00	68.00	16.50	355.50
Arnold, Robert	2203	Teacher	1100		550.00		48.00	60.00	25.00	417.00
Ashworth, James	2204	Assistant Superintendent	1200		900.00		70.00	150.00	28.00	652.00
Bailey, John	2205	Teacher	1100		580.00		50.00	75.00	22.50	432.50
Banner, Roger	2206	Principal	1200		750.00		62.00	90.00	26.00	572.00
Boyd, Alice	2207	Secretary	2300		300.00	7.50	16.00	21.00	12.00	243.50
Brown, Thomas	2208	Teacher	1100		530.00		45.00	61.00	18.00	406.00
Carter, Mabel	2209	Teacher	1100		500.00		42.00	65.00	24.00	369.00
Cross, Arthur	2210	Custodian	2400		375.00	10.00	22.50	12.00	18.50	312.00
Curran, Jane	2211	Teacher	1100		475.00		38.50	60.00	21.00	355.50
Totals				7-31-74	$6,285.00	$26.50	$490.00	$760.00	$244.50	$4,764.00
		Expenditure Classification Summary:	1100	7-31-74	3,610.00					
			1200		1,650.00					
			2300		300.00					
			2400		725.00					
					$6,285.00					

Posting the Appropriation Ledger. Entries in the subsidiary Appropriation Ledger are made in the expenditure column in each case, as shown in the following example:

APPROPRIATION LEDGER

Account 1110 Teachers' Salaries Page 1

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Extended to date	Unencumbered balance
7-1-74	J3	$320,000.00					$320,000.00
	J5	320,000.00	$320,000.00	$320,000.00	$32,000.00		0.00
7-31-74	J8	320,000.00		320,000.00		$32,000.00	32,000.00Cr

In normal procedures the liquidation of an amount corresponding to the payment takes place simultaneously with this posting. The liquidating entry is described in the section headed Recording Encumbrance Adjustments--Salaries, following. For purposes of explanation, this account will be carried this way until the liquidating entry is posted.
Date
Note that the "Appropriation," "Encumbered-to-date," and "Expended-to-date" columns are carried forward with each posting.

Entries in the program ledger are posted by object classification in the appropriate columns in the program ledgers, then subtotaled on the object of expenditure card in the Appropriation Ledger.

The total posting to the program ledgers for the object classification (teachers' salaries) will amount to $32,000, which can be subtotaled in the Appropriation Ledger (see sample program ledger, page VI-16).

RECORDING EXPENDITURES AND OTHER DISBURSEMENTS--OTHER

Payments to vendors are usually made at regular intervals, monthly or oftener, and listed on a warrant register that can be used as the source to enter the total expenditure. Like the payroll charges, the amounts to be charged to the various expenditure classifications will need to be summarized (see California School District Warrant Register Number 1 on page VI-28).

Other expenditures, such as a district's retirement payments, repayments on loans, and the like, which are disbursed at the county level, may be entered individually as reports are received from the office of the county superintendent of schools. Expenditure transfers between funds of a district require a similar entry. It is possible to include all such items in one listing and to enter the total in the General Journal with a summary of amounts to be charged to the various expenditure classes. In either procedure, reference to the original report or notice should be made, and such documents should be kept readily available.

Preparing the journal entry. The journal entry to record vendor payments or other expenditure items lists the General Ledger and subsidiary ledger accounts and the amounts for each. This journal entry is posted to the General Ledger and the Appropriation Ledger as illustrated in the entries that follow:

Date	Account		Debit	Credit
7-31-74	9850	Expenditures	$6,245.00	
	9840	Income	500.00	
	9100	Cash		$6,745.00

Account	Appropriation Ledger	
4500	Other Supplies	$1,620.00
4100	Textbooks.	350.00
4300	Instructional Supplies	475.00
5500	Utilities & Housekeeping Services.	1,300.00
6200	New Buildings & Improvement of Buildings .	2,500.00
	Income Ledger	
8110	Maintenance & Operation (Public Law 81-874).	500.00

To record expenditures for Warrant Register number 1 for the month of July

CALIFORNIA COMMUNITY COLLEGE DISTRICT

Warrant Register Number 1 Date: July 31, 1974

Warrant Number	Vendor	Expenditure Classification	Amount
1	Aldrich & Aldrich, Inc.	4300	$ 48.06
2	American Book Company	4100	350.00
3	Best Music Company.	4300	210.00
4.	E.P. Finigan Company.	6200	2,500.00
5	Office Supply Co.	4500	65.00
6	Pacific Gas & Electric Company. . . .	5500	700.00
7	Pacific Telephone & Telegraph Co. . .	5500	600.00
8	Read's Fence Company.	4500	875.00
9	Sun Custodial Supplies.	4500	680.00
10	Taylor's School Supplies.	4300	216.94
11	U.S. Treasury (Abatement of income) 8110.		500.00
	Total.		$6,745.00

Expenditure Classification Summary:

4100	Textbooks	$ 350.00	
4300	Instructional Supplies.	475.00	
4500	Other Supplies.	1,620.00	
5500	Utilities & Housekeeping Services .	1,300.00	
6200	Buildings & Improvements of Buildings	2,500.00	
			$6,245.00

Income Classification Summary:

8110	Maintenance & Operation (Public Law 81-874) abatement	500.00	
			500.00
			$6,745.00

Posting the Income Ledger. This posting to the subsidiary Income Ledger is an example of an abatement of income.

INCOME LEDGER

Account 8100 Maintenance and Operation (Public Law 81-874) Page 1

Date	Reference	Estimated Income	Amounts Received	Total Received To Date	Estimated to Be Received
7-1-74	J1	$2,500.00			$2,500.00
	J_	2,500.00	$2,400.00	$2,400.00	100.00
7-31-74	J_	2,500.00	500.00Cr	1,900.00	600.00

RECORDING ENCUMBRANCE ADJUSTMENTS--SALARIES

The amount of encumbrances to be adjusted or liquidated when salary payments are made in the same amount as is being paid, provided such amounts have been encumbered. This procedure will leave the proper balance of encumbrance for each succeeding month if there is no change in rate of pay.

Further adjustment is necessary for changes of contract, terminations, and the like. It is generally preferable to liquidate the exact amount of the payroll posting and to pick up additional adjustments in a separate posting from a list of changes. For example, a payroll expenditure of $40,275 represents the regular monthly payroll for salaries encumbered for the year. However, because one employee terminated in July and received less than a full month's salary, the difference between the individual amount encumbered, $300, and the amount paid and liquidated, $200, represents a cancellations of $100 to encumbrances for July in addition to the encumbrance for the rest of the year, $3,300, or a total cancellation of encumbrances in the amount of $3,400. The person replacing this employee was paid $50 in July and will be paid $2,750 for the rest of the year. This is an additional total encumbrance of $2,800. The net adjustment to encumbrances is a reduction of $600. The Certificated Payroll Encumbrance Summary illustrated in this section (see page VI-18) provides for a method of adjusting salary encumbrances.

The use of some machine systems makes it more practical to liquidate all encumbrances for salaries at the time payroll expenditures are posted and to reencumber the adjusted amounts for the remainder of the year.

Preparing the journal entry. The journal entry to record encumbrance adjustments lists the General Ledger and subsidiary ledger accounts and the amounts for each, as shown in the following example:

Date	Account		Debit	Credit
7-31-74	9620	Reserve for Encumbrances	$40,275.00	
	9620	Reserve for Encumbrances	600.00	
	9830	Encumbrances		$40,275.00
	9830	Encumbrances		600.00

Appropriation Ledger	
1100 Certificate Salaries Regular Schedule Teaching	$32,000.00
1200 Certificate Salaries Regular Schedule Nonteaching	1,600.00
1300 Certificate Salaries Other Teaching	2,000.00
1400 Certificate Salaries Other Nonteaching	925.00
2200 Classified Salaries Regular Schedule Noninstructional	600.00
2200 Classified Salaries Regular Schedule Noninstructional	250.00
2300 Classified Salaries Other Instructional Aides	650.00
2400 Classified Salaries Other Noninstructional	2,850.00

To record salary encumbrance liquidations and adjustments for the month of July

Posting the General Ledger. the journal entry for salary encumbrance liquidations and adjustments is posted to the General Ledger as usual.

Posting the Appropriation Ledger. Entries in the subsidiary Appropriation Ledger are made in the "Encumbrances" column in the following example:

APPROPRIATION LEDGER

Account 1100 Certificated Salaries Regular Schedule Teaching Page 1

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J3	$320,000.00					$320,000.00
	J5	$320,000.00	$320,000.00	$320,000.00			0.00
7-31-74	J8	$320,000.00		$320,000.00	$32,000.00	$32,000.00	32,000.00Cr
	J10	$320,000.00	-32,000.00	288,000.00		32,000.00	0.00

APPROPRIATION LEDGER

Account 2200 Classified Salaries Regular Schedule Noninstructional Page 1

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J3	$3,600.00					$3,600.00
	J5	3,600.00	$3,600.00	$3,600.00			0.00
7-31-74	J8	3,600.00		3,600.00	$250.00	$250.00	250.00Cr
	J10	3,600.00	-250.00	3,350.00		250.00	0.00
	J10	3,600.00	-600.00	2,750.00		250.00	600.00

The control account, Encumbrances, in the General Ledger can be proved by adding the totals of the "Encumbered-to-date" column in each of the subsidiary Appropriation Ledger accounts.

RECORDING ENCUMBRANCE ADJUSTMENTS--OTHER THAN SALARIES

The amount of encumbrance to be adjusted or liquidated when vendor payments or other expenditures are recorded is the amount originally encumbered for the specific items. Thus, if a purchase order was originally encumbered for $100 but the actual payment was $99.50, the original $100 encumbrance is liquidated. Partial payments on an order are liquidated in the same amount as originally encumbered for items being paid, and the balance of encumbrance is liquidated when the final payment is made.

Depending on the encumbrance method being used, the adjustments or liquidations are posted either directly from the purchase order as illustrated on page VI-21 or from a Purchase Order Liquidation Summary listing the purchase orders being paid. The same form can be used as that shown for the Purchase Order Encumbrance Summary on page VI-21. The warrant register form shown on page VI-28 might also be used to indicate liquidiations of encumbrances by adding columns for purchase order number, amount encumbered, and encumbrance classification.

Here again, it is true that with some machine systems it is more practical to liquidate all encumbrances and to reencumber those that are outstanding after the paid items have been deleted. If an encumbrance amount is cancelled or changed because items ordered are unavailable or prices are changed, the adjustment is recorded in the same manner as the routine liquidations following payments.

Preparing the journal entry. The journal entry to record encumbrance adjustments lists the General Ledger and subsidiary ledger accounts and the amounts for each, as shown in the following example:

Date	Account		Debit	Credit
7-31-74	9620	Reserve for Encumbrances	$6,245.00	
	9830	Encumbrances		$6,245.00

Appropriation Ledger

4100	Textbooks.	$ 350.00
4300	Instructional Supplies	475.00
4500	Other Supplies	1,620.00
5500	Utilities & Housekeeping Services.	1,300.00
6200	Buildings and Improvement of Buildings	2,500.00

To record encumbrance liquidations (other than salaries) for the month of July

The journal entry for encumbrance liquidiations (other) is posted to the General Ledger in the usual manner.

Posting the Appropriation Ledger. Entries in the subsidiary Appropriation Ledger are made in the Encumbrances column, as shown in the following example:

APPROPRIATION LEDGER

Account 4300 Instructional Supplies Page 1

Date	Reference	Appropriation	Encumbrances	Encumbered to date	Expended	Expended to date	Unencumbered balance
7-1-74	J3	$2,500.00					$2,500.00
	J6	2,500.00	$750.00	$750.00			1,750.00
7-31-74	J9	2,500.00		750.00	$475.00	$475.00	1,275.00
	J11	2,500.00	-475.00	275.00		475.00	1,750.00

RECORDING OTHER ADJUSTMENTS

Changes, or adjustments, must often be made to entries recorded in the General Ledger and subsidiary ledgers. Some of the more common adjustments are cited in the following paragraphs.

Recording adjustments to estimated income. When information is received that income will exceed the original estimate in the official budget, a new estimate of income is made, and the increase is recorded in the General Ledger and the Income Ledger. The increase in estimated income is recorded as follows:

Date	Account		Debit	Credit
5-31-75	9810	Estimated Income	$1,100.00	
	9710	Unappropriated Fund Balance		$1,100.00

Income Ledger
8611 Basic and Equalization Aid $1,100.00Dr

To record revised estimate of a state apportionment

This entry increases the estimated income in the General Ledger and in the Income Ledger. It also increases the amount available for appropriation as incicated by a credit balance in the Unappropriated Fund Balance account. (Note that the entry simply records the amount available for appropriation. Actual appropriation amy be made by governing board action only, as prescribed in Education Code sections 21001 and 20953.)

When a revised income estimate indicates a decrease in amount of estimated receipts, the decrease is recorded in a similar manner, as follows:

Date	Account		Debit	Credit
5-31-75	9710	Unappropriated Fund Balance	$1,100.00	
	9810	Estimated Income		$1,100.00

Income Ledger
8611 Basic and Equalization Aid $1,100.00Cr

To record revised estimate of basic and equalization aid

Note that when this entry is posted to the General Ledger, a debit balance in the Unappropriated Fund Balance account usually results. A debit balance indicates that appropriations exceed available resources and is a warning that expenditures must be controlled so that this amount remains as unexpended appropriations at the end of the fiscal year.

Recording adjustments to appropriations. Except when a revised appropriation budget has been adopted, adjustments involving changes in current appropriations will have no net effect on the General Ledger balances. The changes will affect only the Appropriation Ledger, because the total amount appropriated is not changed but is simply redistributed among the appropriations accounts:

Date	Account		Debit	Credit
10-30-74	9820	Appropriations	$500.00	
	9820	Appropriations		$500.00

Appropriations Ledger

6400	New Equipment	$500.00Dr
4800	Equipment Replacement	500.00Cr

To record appropriation transfers adopted 10-30-74

Recording adjustments to expenditures. When information shows that an amount already recorded as an expenditure should be charged to some other expenditure account, the adjustment is made without net effect on the General Ledger. The expenditures portion of the Appropriation Ledger will reflect the change, as in the following examples:

Date	Account		Debit	Credit
11-16-74	9850	Expenditures	$25.00	
	9850	Expenditures		$25.00

Appropriation Ledger

4100	Textbooks	$25.00Dr
4200	Other Books	25.00Cr

To record correction of expenditures classification coding on warrant number 12345, 10-15-74

Date	Account		Debit	Credit
11-30-74	9850	Expenditures	$200.00	
	9850	Expenditures		$200.00

Appropriation Ledger

1100	Certificate Salaries Regular Schedule Teaching	$200.00Dr
1200	Certificate Salaries Regular Schedule Nonteaching	200.00Cr

To record portion of J. D. Smith's November salary as Teachers' Salaries because he substituted for A. B. Clark

Recording adjustments to stores. Adjusting entries resulting from a stores operation are shown in the next example. When a physical inventory reveals a stores overage or shortage, the amount must be recorded in the records. The usual practice is to adjust the Stores--Inventory and the Stores--Overhead accounts.

Date	Account		Debit	Credit
11-25-74	9210	Stores--Inventory	$75.00	
	9210	Stores--Overhead		$75.00

To record stores average per inventory of 11-15-74

An inventory shortage is reflected by a similar entry, except that the debit and credit entries are reversed.

Periodically, the Stores--Overhead account is cleared of its charges. This must be done at least once a year to assure that the year-end balance in the overall Stores account represents only material on hand in the warehouse and available for issue.

Clearing the Stores--Overhead account requires an entry to distribute the balance of this account to the various expenditure accounts. One of several methods may be used for determining this distribution. Regardless of the method used, the entry is made as shown in the following example:

Date	Account		Debit	Credit
6-30-75	9850	Expenditures	$1,500.00	
	9210	Stores--Overhead		$1,500.00

Appropriation Ledger

4300	Instructional Supplies.	$1,000.00Dr
4500	Other Supplies.	500.00Dr

To distribute warehouse overhead expense for the fiscal year

CLOSING THE GENERAL LEDGER

The closing entries fall into two categories. The first category is the adjusting or the accrual of certain balance sheet accounts. The second category is the closing of all budgetary and operating accounts.

Determining the adjusting entries. Adjustments of prior year accruals may become necessary because of errors in estimating the amount to be accrued or changes resulting from information available at a later date.

There are two methods of handling prior year accruals. Under the first method adjustments are automatically recorded in the books. Under the second method adjustments are made during the year as additional information becomes available, not at year-end.

The following is taken from the general instructions, Annual Financial Report:

Method 1: The amount of variance between prior year estimates of Accounts Receivable and Current Liabilities and the actual transactions of this year must be used either to increase or to decrease the current year's income and expenditures. If the actual amounts fall short of estimates, the same accounts of the current year should be reduced as were increased in the prior year. If the actual amounts exceed estimates, the excess should be added to the most appropriate current year account. This should in no way reduce the determination of the estimates of Accounts Receivable and Current Liabilities at the close of a year as shown of Forms CCAF-303 and CCAF-304 respectively.

Method 2: Follow the procedure used in prior years by not making the adjustment to the specific current year accounts.

First method. A reversing entry of the original accrual is made on July 1 of the following year. For example, a reversing entry closes the balance in the current liability account and places a credit in the expenditure account. When the liability is paid, the debit is made to the expenditure account in the same manner as any normal expenditure.

At year-end, amounts of income or transfers from other districts due and not yet received are determined and recorded in the current fiscal year. However, monies due from tax delinquencies are not included, because tax income is recorded on a cash basis. Only those amounts that can be reasonably determined are recorded. The amount recorded as Accounts Receivable must agree with the report filed with the county superintendent of schools.

Those amounts that are due and receivable from other funds of the district are recorded as Due from Other Funds rather than as Accounts Receivable.

Accounts Payable or Current Liabilities are amounts due but unpaid at year-end for goods and services received during the year. The amounts set up as current liabilities must agree with the report sent to the county superintendent of schools.

Those liabilities that are due and payable to other funds of a district are recorded as Due to Other Funds, rather than Current Liabilities.

If the district maintains a Stores account, refer to Part V of this manual for information.

If the proration for prepaid expense items is made at the time of the expenditure, no further action is necessary at year-end. The prepaid expense proration schedules should be checked at this time. If there is an error to be corrected or an adjustment to be made, the debit or credit will be made to the Prepaid Expense account and the offset to the appropriate expenditure account.

The Reserve for Working Capital account is adjusted to reflect the net increase or decrease during the year.

The total amount of the General Reserve account is closed to Unappropriated Fund Balance, the total amounts in the Income and Estimated Income accounts are closed to Unappropriated Fund Balance, and the total amounts in the Appropriations and Expenditures accounts are closed to Unappropriated Fund Balance.

Preparing the adjusting journal entries. Under method one the adjusting entries are made as follows:

Date	Account		Debit	Credit
6-30-75	9580	Expenditures	______	
	9510	Accounts Payable		______

Subsidiary Expenditures Ledger

4300 Instructional Supplies . . . . ______

To record liabilities for goods and services received.

8

NOTE: This records accrued liabilities at the end of fiscal year 1973-74.

Date	Account		Debit	Credit
7-1-75	9510	Accounts Payable	______	
	9580	Expenditures		______

Subsidiary Expenditures Ledger
4300 Instructional Supplies . . . . ______

To reverse accrual of prior year liabilities

NOTE: This entry reverses the prior year accrual at the beginning of fiscal year 1975-76.

Second method. The original accrual is left on the books until the cash receipt or disbursement is recorded. At this time any necessary adjustment should be made. Under method two the adjusting entries are made as follows:

Date	Account		Debit	Credit
6-30-75	9580	Expenditures	______	
	9510	Accounts Payable		______

To record liabilities for goods and services received

Date	Account		Debit	Credit
7-31-75	9510	Accounts Payable	______	
	9110	Cash in County Treasury		______

To record payment of laibilities

Note that as soon as it is believed that all prior year liabilities have been paid, the net difference between the total of the actual payments and the total of the liabilities entered before the close of the preceding fiscal year and brought forward as a balance in the Current Liabilities account should be the basis for an entry to close such balance to Unappropriated Fund Balance.

The following entries illustrate the recording of year-end accrued income expenditures and abatements. Neither of these entries has any effect on the cash account. These accounts are cleared in the following year by one of the two methods previously described.

Date	Account		Debit	Credit
6-30-75	9160	Accounts Receivable	______	
	9840	Income		______
	9850	Expenditures		______

Subsidiary Income Ledger
8880 Miscellaneous Income . . . . ______

Subsidiary Expenditures Ledger
4500 Other Supplies . . . . ______

To record uncollected fees and abatements

Date	Account		Debit	Credit
6-30-75	9840	Income	______	
	9850	Expenditures	______	
	9510	Accounts Payable		______

	Subsidiary Income Ledger	
8856	Rental Income	______

	Subsidiary Expenditures Ledger	
4500	Other Supplies.	______
4200	Other Books	______
4300	Instructional Supplies.	______

To record liabilities for goods and services received and abatements of income

When accounts are closed, the General Journal entries are made as illustrated in the following examples:

TO CLOSE THE GENERAL RESERVE ACCOUNT

Date	Account		Debit	Credit
6-30-75	9630	General Reserve	______	
	9710	Unappropriated Fund Balance		______

To close the General Reserve account

TO CLOSE ESTIMATED INCOME AND INCOME

Date	Account		Debit	Credit
6-30-75	9840	Income	______	
	9710	Unappropriated Fund Balance		______
	9810	Estimated Income		______

	Subsidiary Income Ledger	
8110	Maintenance and Operation (Public Law 81-874) . . .	______
8210	National Defense Education Act (Public Law 85-864)	______
8611	Basic Aid and Equalization Aid.	______
8616	Educationally Handicapped	______
8622	Transportation.	______
8811	District Secured Tax Roll	______
8812	District Unsecured Tax Roll	______
8880	"Miscellaneous Funds"	______
8920	Other Tuition	______

To close Estimated Income and Income to Unappropriated Fund Balance

TO CLOSE APPROPRIATIONS AND EXPENDITURES

Date	Account		Debit	Credit
6-30-75	9820	Appropriations	______	
	9850	Expenditures		______

9710 Unappropriated Fund Balance ______

Subsidiary Expenditures Ledger

1100	Certificate Salaries, Regular Schedule Teaching	$320,000
1200	Certificate Salaries, Regular Schedule Nonteaching	55,000
1300	Certificate Salaries, Other Teaching	40,000
1400	Certificate Salaries, Other Nonteaching	19,500
2100	Classified Salaries, Regular Schedule Instructional Aides	12,000
2200	Classified Salaries, Regular Schedule Noninstructional	4,100
2300	Classified Salaries, Other Instructional Aides	7,000
2400	Classified Salaries, Other Noninstructional	36,000
3100	State Teachers' Retirement System Annuity Fund	10,000
3200	Public Employees' Retirement Fund	2,000
3300	Old Age, Survivors, Disability, and Health Insurance	1,500
3400	Health and Welfare Plans	900
3600	Workman's Compensation Insurance	900
3700	Local Retirement Systems	1,900
4100	Textbooks	2,000
4200	Other Books	500
4300	Instructional Supplies	2,500
4500	Other Supplies	800
4800	Equipment Replacements	6,000
5100	Contracts for Personal Services of Consultants, Lecturers, and Others	500
5200	Travel and Conference and Other Expense Reimbursements	300
5300	Dues and Memberships	200
5400	Insurance	1,000
5500	Untilities and Housekeeping Services	5,000
5600	Contracts, Rents, and Leases	4,500
5700	Legal, Election, and Audit Expenses	500
5800	Other Services and Expense	4,500
5900	Interprogram Charges and Credits	0
6100	Sites and Improvements of Sites	2,500
6200	Buildings and Improvements of Buildings	22,500
6300	Books and Media for New or Expanded Libraries	1,500
6400	New Equipment	7,800
7200	Outgoing Tuition	30,500

PREPAID EXPENSES

Cash is often disbursed by school districts for services or materials, a portion or all of which actually applies to a future fiscal period other than that in which the cash disbursement is made. The most common such disbursement is for instance, the full premium of which is paid immediately, but the coverage of which extends into future school years. Were the entire premium charged to the year in which the premium is paid, expenses for such a year would be overstated, and a comparison with years in which such premium was not paid would become invalid. For the purpose, therefore, of including expenditures in the year that the services or materials were received, it becomes necessary to accrue as an asset the amount of cash disbursed for an item allocated to a future year.

When the cash disbursement for an item as discussed above is made, it is necessary to credit the cash account for the full amount of the disbursement. The debit must be split to two accounts, that portion which applies to the current school year being charged to current year expense appropriate to the item, and the remaining protion applicable to a future year charged to the asset account entitled Prepaid Expenses, as in the following example:

General Ledger

Date	Account		Debit	Credit
7-15-74	9850	Expenditures	$100.00	
	9220	Prepaid Expenses	400.00	
	9110	Cash in County Treasury		$500.00

To record payment of a five-year insurance policy, one year of which applies to the current year.

Appropriation Ledger

Date	Account		Debit	Credit
7-15-74	5400	Insurance	$100.00	

To record payment of a five-year insurance policy, one year of which applies to the current year

At the end of the school year when the books are closed, the asset account, Prepaid Expenses, is included with other ending balances and becomes a part of the beginning balance for the next school year.

After the books are opened for the next school year, it is necessary to determine whether all or a portion of Prepaid Expenses applies to the current year. This amount must be charged to the appropriate expense account of the new year, leaving as a remainder in the asset account any amounts not yet applicable. These, in turn, must be carried over a Prepaid Expenses to the next school year. To facilitate determination of the amount to charge to a year other than that in which the original cash disbursement was made, it is good practice to prepare a schedule of amounts and periods appliciable at the time when the original cash disbursment is made, as shown in the following example:

PREPAID EXPENSES SCHEDULE

				Analysis of total applying to each succeeding year				
Date	Policy Number	Carrier	Overall Total	First Year	Second Year	Third Year	Fourth Year	Fifth Year
7-15-74			$400.00	$100.00	$100.00	$100.00	$100.00	

This schedule is retained for reference at the time of a future year charge-off to ensure that the correct amounts are charged to each succeeding year in which a benefit is received. The preceding schedule would be updated at the beginning of each school year by reducting the control total by the amount of the first year succeeding, which is charged to expense, and by moving each figure in the next several columns one column to the left.

To charge off the portion applicable to a new year at the beginning of that year, a journal entry is made, with the debit to the appropriate expenditures account and the credit to Prepaid Expenses. This should be one of the first entries.

ACCOUNTING FOR STORES

For those school districts that maintain central stores of materials, it would be inappropriate to charge the amount of cash disbursed for stores as an expense for any given year. Instead, it is necessary to charge as expense only the value of the stores issued during such year. The value of stores paid for but not issued must be accrued as an asset to become a part of the ending balance at the close of the school year. The same amount in turn becomes a part of the beginning balance of the new year when the books for the new year are opened.

Unless a Stores Revolving Fund has been established in accordance with provisions in the Education Code, payments for stores are made from the General Fund, with the debit to stock purchases within the Stores account and the credit to Cash, as in the next example:

Journal Entry

Date	Account		Debit	Credit
9-11-74	9210	Stores, purchases for stock	$55.10	
	9110	Cash in County Treasury		$55.10

To record supplies purchased for stock

When stock is issued, an entry must be made crediting stock purchases within the Stores account and debiting the appropriate expense account. This may be done by posting detailed requisitions to a special journal, the accumulated total of which is posted to the General Ledger at monthly intervals. Such posting is shown in the following examples:

Stock Issued Ledger

Date	Requisition Number	School	Account	
9-7-74	12501	Roosevelt	4300 Instructional Supplies . .	$ 2.72
9-9-74	332	Garfield	4500 Other Supplies	7.66
9-10-74	2661	Washington	4500 Other Supplies	12.01
9-27-74	32	Wilson	4300 Instructional Supplies . .	19.43

Monthly Journal Entry

Date	Stock Issued Ledger		Debit	Credit
9-30-74	4300	Instructional Supplies	$22.15	
	4500	Other Supplies	19.67	
	9210	Stores, withdrawals from stock		$41.82

To record withdrawals of stores for the month of September, 1973

Store Ledger

Date	Overhead reimbursed	Overhead expense	Stock purchases	Stock withdrawals	Total stores
9-11-74			$55.10		$55.10
9-30-74				$41.82	13.28

In the event that a Stores Revolving Fund has been established, a warrant must be drawn on the General Fund payable to the Revolving Fund in the amount of the total withdrawals in lieu of the journal entry just given; but the accounts are otherwise the same.

To extend the value of stock issues, the most common practice is to compute an average price each time new stock is received and to use this average price for extending all requisitions prior to the next receipt. The data necessary to compute an average price is accumulated by maintaining perpetual stock records for each item carried in the warehouse. Part V of this manual contains detailed informtion about methods of maintaining perpetual stock records.

Certain expenses, other than the disbursement of cash for stock, are usually incurred in the operation of a warehouse. Examples of such expenses are the salaries of warehousemen or deliverymen, utilities, rented space, and vehicles. If stores are accounted for in the General Fund, these other expenses may be distributed directly to the appropriate expenditure accounts or charged to overhead expense. If a Resolving Stores Fund has been established, these other expenses would be charged to overhead expense within the Stores account in the revolving fund rather than in the General Fund. Eventually it will be necessary to prorate these expenses to the appropriate expense accounts; using the distribution charges as a basis for stock withdrawals, prorations may be made either as issues are made or at the end of the year.

One method of distributing overhead incurred in operating a stores warehouse is to add to the average cost of each item requisitioned a fixed percent (overhead) that is sufficient to cover all operation expenses. This method of distributing overhead allows the total warehouse operating costs to be distributed to applicable expenditure accounts by the end of the year. Any surplus or deficit in the net total of the two remaining overhead accounts is then prorated and distributed among the liable expenditure accounts.

If the overhead is not distributed along with the stock issues, then some means of eventual distribution of overhead must be maintained. This may be done by keeping a running analysis of withdrawals by classification of the expenditure accounts to which the charges are being made. The totals are converted to percents of the total withdrawals at year's end, and the total overhead expense incurred in operating the stores warehouse is distributed to expenditure accounts on the basis of these percents. When a constant percent is added to issues in accounting for the above entries, the debit of the total amount including the percent for overhead, is charged to the appropriate expenditure account. The credit, however, must be split between actual value of the items of stock withdrawals computed at the latest average price and the amount that was obtained by extending that value by the constant percent to cover overhead reimbursed to the Stores account. For this purpose an overhead reimbursed account should be maintained within the Stores account. At the end of the year, the total charges to overhead expense will be available separately from the credits to overhead reimbursed. For the following year, percents may be adjusted to reduce differences between the overhead amounts expended and reimbursed. Any differences between these two accounts at the end of the year must be charged or credited as the case may be to appropriate expense accounts according to the value of items issued.

As mentioned in Part V of this manual, an actual physical inventory should be taken at least once annually, and a comparison should be made between the control county on the perpetual inventory and the actual count. At this time any difference should be adjusted by charging or crediting overhead expense, by the value of any difference in the quantity on hand, with the offset to stock withdrawals. If at any time the warehouse is unable to complete a request because of insufficient stock, an indication of how much was actually issued should be noted on the requisition. This will make possible a simple check of agreement with the perpetual inventory on that item, since the account will now be zero, or very small. Inventory variations discovered at such times should be accounted for when convenient, but no later than the end of the year.

Specifically, if the Stores account is maintained in the General Fun, the net value of the inventory will be reported in part one of the Annual Financial and Budget Report, both as an ending balance for the current year and as a beginning balance for the new year. If a warehouse Revolving Stores Fund account has been established, the net value of the inventory will be entered on part nine of the Annual Financial and Budget Report, which if for special funds. List the accounts as "stores" for both beginning and ending balances. Expenditures for operating purposes will be zero in all cases, since these expenditures are accounted for in the General Fund. Should additional capital be added to the fund resulting from an increase in daily attendance, the increased capital is accounted for as a transfer expense on the General Fund and a transfer income on the Resolving Stores Fund. Conversely, should some portion of the capital funds be returned to the General Fund, the amount returned is a transfer expense on the Revolving Stores Fund and a transfer income on the General Fund.

In the event that the Revolving Stores Fund is established as a common fund of two or more districts, duplicate Annual Financial and Budget Report forms (part nine) are prepared for inclusion with the budgets of each co-owner of the fund. An indication is made showing the percent of equity of each co-owning district according to the value of its initial cash and inventory contributions to the established fund.

When the Revolving Stores Fund is established initially, the transfer expense account in the General Fund is in the amount of cash plus inventory contributed to the fund. In this year the General Fund will show the value of Stores as a beginning balance but will show no ending balance. The Revolving Stores Fund of the first year will show no beginning balance but will show a transfer income in the total value of cash plus inventory received and an ending balance of Cash and Stores.

GENERAL LEDGER ACCOUNTING FOR BUILDING FUNDS

Building funds are used to account for the receipt and disbursement proceeds of the sale of bonds authorized by elections and issued by a district under Education Code Section 21701. The major exepnditures in a district building fund are related to the purchase and improvements of sites, construction and modification of buildings, and the purchase of equipment.

The accounting entries described earlier in this section for appropriations, expenditures, and encumbrances are found in the Building Fund. However, there are some accounting features in this fund that are not found in other funds.

To illustrate the accounting for a building fund, a series of typical transactions and entries in summary form is given, as follows:

1. An issue of bonds totaling $5,000,000 is authorized by the voters for the purchase of sites and the construction of buildings.

Serial Bonds Authorized--Unissued	$5,000,000	
Reserve for Unissued Bonds		$5,000,000

2. The full issue is sold to the Bank of America.

Cash in County Treasury	$5,000,000	
Income--Sale of Bonds		$5,000,000

Reserve for Unissued Bonds	$5,000,000	
Serial Bonds Authorized--Unissued		$5,000,000

Estimated Income	$5,000,000	
Appropriations		$5,000,000

NOTE: Because contracts cannot be let until funds are available, appropriation authority must be withheld until bonds are sold.

3. Construction contracts and agreements to purchase sites are made in the amount of $4,900,000.

Encumbrances	$4,900,000	
Reserve for Encumbrances		$4,900,000

4. Other costs, not encumbered, are paid in the amount of $20,000.

Expenditures	$20,000	
Cash		$20,000

5. Construction contracts and agreements to purchase sites, previously encumbered, are paid in the amount of $4,910,000.

Reserve for Encumbrances	$4,900,000	
Encumbrances		$4,900,000

Expenditures	$4,910,000	
Cash		$4,910,000

6. An entry is made to close Expenditures into Appropriations.

Appropriations	$4,930,000	
Expenditures		$4,930,000

7. An entry is made to close Income into Estimated Income.

Income--Sale of Bonds	$5,000,000	
Estimated Income		$5,000,000

8. An entry is made to close Appropriations into Unexpended Fund Balance.

Appropriations	$70,000	
Unexpended Fund Balance		$70,000

APPENDIX A

SAMPLE FORM CCAF-311

APPENDIX A

SAMPLE CCAF-311

STATE-LEVEL BUDGET REPORT
CALIFORNIA COMMUNITY COLLEGES

CCAF-311
(formerly 301)

Page 1. Certification	CHANGES
2. Table of Contents	to be developed
3, 4, 5 Summary Current District Tax Requirements	as required by SB 6 (revised worksheet for 1974-75)
6,7,8 Analysis of Restricted Taxes	
9...	CHANGES

PART I INCOME
PART II EXPENDITURES
PART III ACTIVITY

PART I

INCOME

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT - GENERAL FUND

PART I, INCOME

AUTHORITY	DESCRIPTION	1	2	3 ACCOUNT & EDP NO.	4 ACTUAL FISCAL YEAR	5 STATE USE ONLY	6 CURRENT BUDGET FISCAL YEAR
	BEGINNING BALANCE	(9100)					
ECS 5758	CASH IN COUNTY TREASURY			9110 B			
ECS-7405	CASH IN BANK			9120 B			
ECS 21301-5	REVOLVING CASH FUND			9130 B			
ECS 17152,207	CASH AWAITING DEPOSIT			9140 B			
ECS 17203	INVESTMENTS (at cost)			9150 B			
CCAF-303	ACCOUNTS RECEIVABLE			9160 B			
	STUDENT LOANS RECEIVABLE			9180 B			
	STORES			9210 B			
	PREPAID EXPENSE			9220 B			
	OTHER CURRENT ASSETS			9300 B			
ECS 17503	ASSETS FROZEN			9310 B			
	TOTAL CURRENT ASSETS						
CCAF-304	Less CURRENT LIABILITIES & DEFRD INCOME			9500 B			
	NET BEGINNING BALANCE			9100 A			
	ADJUSTMENTS:						
	ACCOUNTS RECEIVABLE			9160 A			
	CURRENT LIABILITIES			9500 A			
	ADJUSTED NET BEGINNING BALANCE			9100 A			
INCOME		(8000)					
FEDERAL INCOME		(8100-8499)					
PL 81-874	Maintenance & Operation			8110			
	Veterans' Education			8120			
PL 90-35	Educational Professional Development Act			8140			
PL 88-452	Economic Opportunity Act			8150			
PL 89-10	Elementary & Secondary Education Act			8160			
PL 92-54	Emergency Employment Act (PEP)			8170			
PL 89-329	Higher Education Act - 1965			8180			
PL 92-512	Revenue Sharing - 1973			8190			
PL 85-864	National Defense Education Act			8210			
	Work Incentive (WIN)						
PL 87-415	Manpower Development & Training Act			8230			
PL 90-576	Vocational Education Act			8240			

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT - GENERAL FUND

PART I, INCOME

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		1	2	3	4	5	
AUTHORITY	DESCRIPTION			ACCOUNT & EDP NO.	ACTUAL FISCAL YEAR	STATE USE ONLY	CURRENT BUDGE FISCAL YEAR
	INCOME (Cont'd)	(8000)					
FEDERAL INCOME		(8100-8499)					
ECS 20251	Forest Reserve Funds			8310			
ECS 20109	Flood Control Funds			8320			
ECS 17606	Miscellaneous Funds			8480			
	Other			8490			
	TOTAL, FEDERAL INCOME	(81-8400)		8100			
COMBINED STATE & FEDERAL INCOME		(8500)					
ECS 16616	Children's Center			8530			
ECS 17606	Miscellaneous Funds			8580			
	Other			8590			
	TOTAL, COMBINED STATE AND FEDERAL INCOME			8500			
STATE INCOME		(8600)					
	Principal Apportionment			8610			
	Basic & Equalization Aid			8611			
	Basic Aid						
	Equalization Aid						
	Physically Handicapped			8612			
	Transportation Handicapped Students			8615			
	Special Purpose Apportionment			8620			
	Transportation			8622			
	Project-Connected Students			8623			
	Educationally Disadvantaged			8624			
	Early Childhood Development			8625			
	Special Allowances			8630			
	Instructional Television and CISP			8632			
	Education Improvement Act 1969			8636			
ECS 25528.7	Extended Opportunity Programs & Svcs			8638			
ECS 17254	Other			8639			
ECS 20044,82	Capital Outlay			8645			
	Children's Center			8650			
	Development Center Handicapped Minor			8660			
	Tax Relief Subventions			8670			
RTCS 219	Business Inventory			8671			
R&TCS 218	Property Tax Relief			8672			
	Williamson Land Act			8673			
ECS 17254	Other			8679			
ECS 17606	Miscellaneous Funds			8680			
	Other			8690			
	TOTAL, STATE INCOME			8600			

CALIFORNIA COMMUNITY COLLEGES

ANNUAL FINANCIAL & BUDGET REPORT - GENERAL FUND **BEST COPY AVAILABLE**

PART I, INCOME

		1	2	3	4	5	6
AUTHORITY	DESCRIPTION			ACCOUNT & EDP NO.	ACTUAL FISCAL YEAR	STATE USE ONLY	CURRENT BUDGET FISCAL YEAR
	INCOME (Cont'd)	(8000)					
COUNTY INCOME		(8700)					
ECS 20206	Community College Tuition (charge to free territory)			8710			
ECS 17263.1	Equalization Aid Offset Tax			8720			
ECS 17606	Miscellaneous Funds			8780			
ECS 17254	Other			8790			
	TOTAL, COUNTY INCOME			8700			
LOCAL INCOME		(8800)					
ECS 20751 20803	District Taxes			8810			
	Secured Roll			8811			
	Unsecured Roll			8812			
	Prior Years' Taxes			8813			
	City and County Taxes (ad valorem levies)			8820			
	City Taxes			8821			
	County Taxes			8822			
	Sales			8840			
	Bonds			8841			
	Equipment & Supplies			8842			
	Lan & Buildings			8843			
	Food Service			8844			
	Publications			8845			
	Other			8849			
	Leases & Rentals			8850			
	Interest			8860			
	Contracts and Fees			8870			
	Adult Education			8871			
	Nonresident Students			8872			
	Children's Centers			8873			
	Development Center, Handicapped Minors			8874			
	District			8875			
	Fees, Health			8876			
	Fees, Parking			8877			
	Other Student Charges			8878			
	TOTAL, LOCAL INCOME						
	Miscellaneous Funds			8880			
	Other			8890			
	Private Income Bequests and Gifts			8891			
	Other			8899			
	INCOMING TRANSFERS	(8900)					
ECS 25505.4(b)	Interdistrict Payments			8920			
ECS 15802.1 21401-4	Interfund Transfers			8930			

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT - GENERAL FUND

PART I, INCOME

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	AUTHORITY	DESCRIPTION	1	2	3 ACCOUNT & EDP NO.	4 ACTUAL FISCAL YEAR	5 STATE USE ONLY	6 CURRENT BUDGE FISCAL YEAR	
1		INCOME (Cont'd)	(8000)						1
2		INCOMING TRANSFERS	(8900)						2
3		Other			8990				3
4		TOTAL, INCOMING TRANSFERS			8900				4
5		TOTAL INCOME			8000				5
6		TOTAL INCOME PLUS BEGINNING BALANCE							6
7		TOTAL EXPENDITURES			1-7000				7
8		UNDISTRIBUTED RESERVE							8
9		ENDING BALANCE	(9100E)						9
10		CASH IN COUNTY TREASURY			9110 E				10
11		CASH IN BANK			9120 E				11
12		REVOLVING CASH FUND			9130 E				12
13		CASH AWAITING DEPOSIT			9140 E				13
14		INVESTMENTS (at cost)			9150 E				14
15		ACCOUNTS RECEIVABLE			9160 E				15
16		STUDENT LOANS RECEIVABLE STORES			9100 E 9210 E				16
17		PREPAID EXPENSE			9220 E				
18		OTHER CURRENT ASSETS			9300 E				
19	ECS 17509	ASSETS FROZEN			9310 E				19
20									20
21		GENERAL RESERVES			9630 E				21
22		TOTAL CURRENT ASSETS			9100 E				22
23	CCAF-304	LESS CURRENT LIABILITIES			9500 E				23
24		NET ENDING BALANCE			9100 X				24
25		TOTAL EXPENDITURES							25
26		OTHER OUTGO & UNDISBRIBUTED RESERVE PLUS NET ENDING BALANCE							26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
36									
37									
38									38
39									39
40									40

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CALIFORNIA COMMUNITY COLLEGES
PART 1, INCOME

	EDP No.	BUILDING FUND			SPECIAL RESERVE		
		Actual Year	Current Year		Actual Year	Current Year	
BEGINNING BALANCE							
9110B Cash in County Treasury							
9140B Cash Awaiting Deposit (ECS 17152)							
9150B Investments-US Bonds, etc. (ECS 17203)							
9160B Accounts Receivable							
9300B Other Current Assets							
Total Current Assets							
9500B Less Current Liabilities							
Net Beginning Balance(1b)							
Adjustments to Accts. Rec.							
Adjustments to Curr. Liab.							
Adjusted Net Beginning Balance							
INCOME							
LOCAL							
8710 Comm. College Tuition Tax (ECS 20206(b))(4)							
8790 Other (ECS 6952.5)(3d)							
8840 Sales							
8841 Sale of Bonds (ECS 21810) (must agree with Pt.2,1.3)							
8843 Sale of Land & Bldgs. (ECS 16053)							
8850 Rentals & Leases, except Misc. Funds							
8860 Interest							
8800 TOTAL LOCAL INCOME							
STATE							
8645 Capital Outlay Apportionment (4)							
8690 Other							
8600 TOTAL STATE INCOME							
FEDERAL							
8210 National Defense Ed. Act. (PL 85-864)							
TOTAL FEDERAL INCOME							

CALIFORNIA COMMUNITY COLLEGES
PART I, INCOME

	EDP No.	BUILDING FUND			SPECIAL RESERVE		
		Actual Year	Current Year		Actual Year	Current Year	
8877 PARKING FEES							
8878 OTHER STUDENT CHARGES							
8891 PRIVATE							
INCOMING TRANSFERS							
8930 Interfund Transfers(7)							
8990 Balances from............... District by reason of reorganization(9)							
8000 TOTAL INCOME (Exclusive of Beginning Balances)							
TOTAL INCOME PLUS BEGINNING BALANCE							
EXPENDITURES							
ENDING BALANCE							
9110E Cash in County Treasury							
9140E Cash Awaiting Deposit							
9150E Investments - US Bonds, etc.							
9160E Accounts Receivable							
9300E Other Current Assets							
Total Current Assets (E.1 to 5, inclusive)							
9500E Less Current Liabilities							
NET ENDING BALANCE (E.6 minus E.7)							
TOTAL EXPENDITURES AND NET ENDING BALANCE							

CALIFORNIA COMMUNITY COLLEGES
Part I, INCOME

	EDP No.	BOND I & R FUND			DORMITORY I & R FUND		
		Actual Year	Current Year		Actual Year	Current Year	
1 OUTSTANDING BONDED INDEBTEDNESS OF DISTRICT, at June 30......							
2 Plus amount of bonds from acquired districts...........							
3 Plus amount of bonds sold (must agree with Account 84.1 of Building Fund)...........							
Subtotal..................							
4 Minus amount of bonds to acquiring district...........							
5 Minus amount of bonds redeemed (must agree with Acct. 1350).							
6 OUTSTANDING BONDED INDEBTEDNESS							
BEGINNING BALANCE, JULY 1 (1b)							
9110B Cash in County Treasury........							
9140B Cash Awaiting Deposits (ECS 17152).................							
9150B Investments in US Bonds, etc. (ECS 17203).................							
9160B Accounts Receivable............							
9300B Other Current Assets...........							
Total Current Assets..........							
9500B Less Current Liabilities.......							
Net Beginning Balance (must agree with prior year Net Ending Balance)............							
Adjustments to Accounts Receivable................							
Adjustments to Current Liabilities...............							
ADJUSTED NET BEGINNING BALANCE							

CALIFORNIA COMMUNITY COLLEGES
PART I, INCOME

	EDP No.	BOND I & R FUND			DORMITORY I & R FUND		
		Actual Year	Current Year		Actual Year	Current Year	
INCOME							
LOCAL							
8810 District Taxes							
8811 District Taxes, Secured Roll, received (Bond Tax Rates							
8811 District Taxes, Secured Roll, required to balance budget (6)							
8812 Unsecured Roll.........							
8813 Prior Years' Taxes							
8860 Interest(4)................							
8890 Other(5)							
COUNTY							
8710 Comm. College Tuition Tax (ECS 20206(b))(2).........							
8790 Other(3)..................							
TOTAL LOCAL INCOME							
STATE							
8670 Tax Relief Subventions							
8671 Business Inventory.....							
8672 Property Tax Relief....							
8679 Other.................							
8600 TOTAL STATE INCOME							
FEDERAL							
8100 TOTAL FEDERAL INCOME							
INCOMING TRANSFERS							
8930 Interfund Transfers							
8990 Balances from District by reason of reorganization(7)							
TOTAL INCOME (Exclusive of Beginning Balances)							
TOTAL INCOME PLUS BEGINNING BALANCE							
EXPENDITURES							
ENDING BALANCE, JUNE 30							
9110E Cash in County Treasury							
9140E Cash Awaiting Deposit							
9150E Investments - US Bonds, etc.							
9160E Accounts Receivable							
9300E Other Current Assets							
Total Current Assets (E.1 to 6 inclusive							
9500E Less Current Liabilities							
NET ENDING BALANCE (E.7 minus E.8)							

INCOME REPORTS FOR REMAINING FUNDS
SET UP ACCORDINGLY (using income categories from CCAF-301)

- Cafeteria
- Children's Center
- Dormitory Revenue
- Dormitory Construction
- Self-Insurance
- Other

PART II

EXPENDITURES

PART II
EXPENDITURES BY OBJECT

	1973-74 (ACTUAL PAST YEAR)			1974-75 (CURRENT BUDGET YEAR)		
	Current Expense of Education (Activities 0100 - 6700)	Total Current Operations (Activities 0100 - 7000)	TOTAL (Activities 0100 - 7900)	Current Expense of Education (Activities 0100 - 6700)	Total Current Operations (Activities 0100 - 7000)	TOTAL (Activities 0100 - 7900)
1000 CERTIFICATED SALARIES	Not to be reported August 1974.					
1100						
1200						
1300						
1400						
2000 CLASSIFIED SALARIES						
2100						
2200						
2300						
2400						
3000 STAFF BENEFITS						
3100						
3200						
3300						
3310						
3320						
3400						
3410						
3430						
3440						
3500						
3510						
3520						
3600						
3610						
3620						
3700						
3710						
3720						
4000 BOOKS, SUPPLIES, EQUIPMENT						
4100, 4200						
4300 - 4700						
4800						
5000 CONTRACT SERVICES, OPERATING EXPENSES						
5000						
6000 CAPITAL OUTLAY						
6110						
6120						
6200						
6300						
6400						
6500						
7000 OTHER OUTGO						
7100						
7200						
7300						
7400						
7500						
7900						
TOTAL						

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT

GENERAL FUND
PART II, EXPENDITURES

1974-75
(ACTUAL PAST YEAR)*

		AGRICULTURE & NAT. RES. 0100	ARCHITECTURE & ENV. DEV. 0200	REGIONAL STUDIES 0300	BIOLOGICAL SCIENCES 0400	BUSINESS & MGMNT. 0500	COMMUNI- CATION 0600	COMPUTER & INFO. SCIENCE 0700	EDUCATION 0800	ENGINEERING AND RELATED 0900	FINE AND APPLIED ARTS 1000
CERTIFICATED SALARIES Regular Teaching	1100										
CERTIFICATED SALARIES Reg. Non-Teaching	1200										
CERTIFICATED SALARIES Other, Teaching	1300										
CERTIFICATED SALARIES Other, Non-Teaching	1400										
CLASSIFIED SALARIES Service, Noninstruct.	2100										
CLASSIFIED SALARIES Service, In. Aide	2200										
CLASSIFIED SALARIES Other, Noninstruct.	2300										
CLASSIFIED SALARIES Other, [illegible] Aide	2400										
CERTIFICATED BENEFITS											
CLASSIFIED BENEFITS											
OPERATING EXPENSES 4300-4700, 5000											
EQUIPMENT 4100, 4200, 4800											
TOTAL											

*To be reported, for first time, in August 1975.

1974-75
(ACTUAL PAST YEAR)*

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT

GENERAL FUND
PART II, EXPENDITURES

		FOREIGN LANGUAGE 1100	HEALTH SERVICES 1200	HOME ECONOMICS 1300	LAW 1400	LETTERS 1500	LIBRARY SCIENCE 1600	MATHEMATICS 1700	MILITARY STUDIES 1800	PHYSICAL SCIENCE 1900	PSYCHOLOGY 2000
CERTIFICATED SALARIES Regular Teaching	1100										
CERTIFICATED SALARIES Reg. Non-Teaching	1200										
CERTIFICATED SALARIES Other, Teaching	1300										
CERTIFICATED SALARIES Other, Non-Teaching	1400										
CLASSIFIED SALARIES Service, Noninstruct.	2100										
CLASSIFIED SALARIES Service, In. Aide	2200										
CLASSIFIED SALARIES Other, Noninstruct.	2300										
CLASSIFIED SALARIES Other, In. Aide	2400										
CERTIFICATED BENEFITS											
CLASSIFIED BENEFITS											
OPERATING EXPENSES 4300-4700, 5000											
EQUIPMENT 4100, 4200, 4500											
TOTAL											

*To be reported, for first time, in August 1975.

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1974-75
(ACTUAL PAST YEAR)*

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT

GENERAL FUND
PART II, EXPENDITURES

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		PUBLIC AFFAIRS & SERVICES 2100	SOCIAL SCIENCE 2200	COMMERCIAL SERVICES 3000	INTERDISC. SERVICES 4900	APPRENTICESHIP 5300	SUBTOTAL INSTRUCTION	INSTR. SUPPORT 6000	OTHER INSTR. SERVICES 6100	ADM. & RECORDS 6200	COUNSELING AND GUIDANCE 6300	OTHER STUDENT SERVICES 6400
CERTIFICATED SALARIES Regular Teaching	1100											
CERTIFICATED SALARIES Reg. Non-Teaching	1200											
CERTIFICATED SALARIES Other, Teaching	1300											
CERTIFICATED SALARIES Other, Non-Teaching	1400											
CLASSIFIED SALARIES Service, Noninstruct.	2100											
CLASSIFIED SALARIES Service, In. Aide	2200											
CLASSIFIED SALARIES Other, Noninstruct.	2300											
CLASSIFIED SALARIES Other, In. Aide	2400											
CERTIFICATED BENEFITS												
CLASSIFIED BENEFITS												
OPERATING EXPENSES 4300-4700, 5000												
EQUIPMENT 4100, 4200, 4800												
TOTAL												

*To be reported, for first time, in August 1975.

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CALIFORNIA COMMUN . COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT

1974-75
(ACTUAL PAST YEAR)*

GENERAL FUND
PART II, EXPENDITURES

		M & O OF PLANT 6500	PLANNING & POLICYMAKING 6600	GEN. INST. SERVICES 6700	TOTAL CURRENT EXP. ED.	COMMUNITY SERVICE 6800	ANCILLARY SERVICES 6900	AUXILIARY OPERATIONS 7000	TOTAL CURRENT OPERATIONS
CERTIFICATED SALARIES Regular Teaching	1100								
CERTIFICATED SALARIES Reg. Non-Teaching	1200								
CERTIFICATED SALARIES Other, Teaching	1300								
CERTIFICATED SALARIES Other, Non-Teaching	1400								
CLASSIFIED SALARIES Service, Noninstruct.	2100								
CLASSIFIED SALARIES Service, In. Aide	2200								
CLASSIFIED SALARIES Other, Noninstruct.	2300								
CLASSIFIED SALARIES Other, In. Aide	2400								
CERTIFICATED BENEFITS									
CLASSIFIED BENEFITS									
OPERATING EXPENSES 4300-4700, 5000									
EQUIPMENT 4100, 4200, 4800									
TOTAL									

*To be reported, for first time,
in August 1975.

CALIFORNIA COMMUNITY COLLEGES
ANNUAL FINANCIAL & BUDGET REPORT

GENERAL FUND
PART II, EXPENDITURES

1974-75
(ACTUAL PAST YEAR)*

		Building 7100	Other Outgo 7200 - 7500	Contingencies 7900	TOTAL
CURRENT OPERATIONS	0100 - 7000				
CAPITAL OUTLAY	6000				
Sites	6110				
Site Improvement	6120				
Buildings	6200				
Equipment	6400				
Lease Purchase	6500				
OTHER OUTGO	7000				
Debt Service	7100				
Tuition	7200				
Interfund	7300				
Other	7400				
Student Aid	7500				
TOTAL					

*To be reported, for first time, in August 1975.

CALIFORNIA COMMUNITY COLLEGES
PART II - EXPENDITURES
NONGENERAL FUNDS*

1974-75
(ACTUAL PAST YEAR)**

		0100 - 6700	Community Services 6800	Ancillary Services 6900	Auxiliary Operations 7000	Total Current Operations	Building 7100	Other Outgo 7200 - 7500	Contingencies 7900	TOTAL
CERTIFICATED SALARIES Regular Schedule	1100									
CERTIFICATED SALARIES Other	1200									
CLASSIFIED SALARIES Classified Service	2100									
CLASSIFIED SALARIES Other	2200									
CERTIFICATED BENEFITS										
CLASSIFIED BENEFITS										
OPERATING EXPENSE										
EQUIPMENT										
CAPITAL OUTLAY	6000									
Sites	6110									
Site Improvement	6120									
Buildings	6200									
Equipment	6400									
Lease-Purchase	6500									
OTHER OUTGO	7000									
Debt Service	7100									
Tuition	7200									
Interfund	7300									
Other	7400									
Student Aid	7500									
TOTAL										

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*One for each nongeneral fund.

**To be reported, for first time, in August 1975.

PART III

ACTIVITY MEASURES

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CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

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ACTIVITY	FTE STAFF								SECTION SIZE DISTRIBUTION									
	Cert. Reg Sch.		Cert. Other		Class in C. S.		Class Other		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100	More than 100	Mean
	T	NT	T	NT	NI	IA	NI	IA										
0100 AgNR																		
0200 ArED																		
0300 RegS																		
0400 BioS																		
0500 BsMg																		
0600 Comm																		
0700 CInfo																		
0800 Educ																		
0900 EnRF																		
1000 FAAr																		
1100 ForL																		
1200 HeaS																		
1300 HoEc																		
1400 Law																		
1500 Lett																		
1600 LiSc																		
1700 Math																		
1800 MilS																		
1900 PhyS																		
2000 Psyc																		
2100 PA&S																		
2200 SocS																		
3000 ComS																		
4900 IntS																		
5300 Appr																		
Total																		

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

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ACTIVITY		GRADED CLASSES					ADULT CLASSES				
		Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100	AgNR										
0200	ArED										
0300	RegS										
0400	BioS										
0500	BsMg										
0600	Comm										
0700	CInfo										
0800	Educ										
0900	EnRF										
1000	FAAr										
1100	ForL										
1200	HeaS										
1300	HoEc										
1400	Law										
1500	Lett										
1600	LiSc										
1700	Math										
1800	MilS										
1900	PhyS										
2000	Psyc										
2100	PA&S										
2200	SocS										
3000	ComS										
4900	IntS										
5300	Apps										
Total											

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

ACTIVITY	REGULAR TERM					SUMMER OR SPECIAL SESSION				
	Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100 AgNR										
0200 ArEd										
0300 BegS										
0400 BioS										
0500 BsMg										
0600 Comm										
0700 CInfo										
0800 Educ										
0900 EnRF										
1000 FAAr										
1100 ForL										
1200 HeaS										
1300 HoEc										
1400 Law										
1500 Lett										
1600 LiSc										
1700 Math										
1800 MilS										
1900 PhyS										
2000 Psyc										
2100 PA&S										
2200 SocS										
3000 ComS										
4900 IntS										
5300 Appr										
Total										

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

ACTIVITY		VEA QUALIFYING					NOT VEA QUALIFYING				
		Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100	AgNR										
0200	ArEd										
0300	RegS										
0400	BioS										
0500	BsMg										
0600	Comm										
0700	CInfo										
0800	Educ										
0900	EnRF										
1000	FAAr										
1100	ForL										
1200	HeaS										
1300	HoEc										
1400	Law										
1500	Lett										
1600	LiSc										
1700	Math										
1800	MilS										
1900	PhyS										
2000	Psyc										
2100	PA&S										
2200	SocS										
3000	ComS										
4900	IntS										
5300	Appr										
Total											

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

ACTIVITY	DAY					EVENING				
	Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100 AgNr										
0200 ArED										
0300 RegS										
0400 BioS										
0500 BsMg										
0600 Comm										
0700 CInfo										
0800 Educ										
0900 EnRF										
1000 FAAr										
1100 ForL										
1200 HeaS										
1300 HoEc										
1400 Law										
1500 Lett										
1600 LiSc										
1700 Math										
1800 MilS										
1900 PhyS										
2000 Psyc										
2100 PA&S										
2200 SocS										
3000 ComS										
4900 IntS										
5300 Appr										
Total										

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

ACTIVITY		LECTURE					LAB-ACTIVITY-DISCUSSION				
		Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100	AgNR										
0200	ArED										
0300	RegS										
0400	BioS										
0500	BsMg										
0600	Comm										
0700	CInfo										
0800	Educ										
0900	EnRF										
1000	FAAr										
1100	ForL										
1200	HeaS										
1300	HoEc										
1400	Law										
1500	Lett										
1600	LiSc										
1700	Math										
1800	MilS										
1900	PhyS										
2000	Psyc										
2100	PA&S										
2200	SocS										
3000	ComS										
4900	IntS										
5300	Appr										
Total											

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
INSTRUCTION

ACTIVITY	COORD. INSTR. SYSTEMS					TOTAL				
	Crs	Sns	WFCH	WSCrH	WSCH	Crs	Sns	WFCH	WSCrH	WSCH
0100 AgNR										
0200 ArED										
0300 RegS										
0400 BioS										
0500 BsMg										
0600 Comm										
0700 CInfo										
0800 Educ										
0900 EnRF										
1000 FAAr										
1100 ForL										
1200 HeaS										
1300 HoEc										
1400 Law										
1500 Lett										
1600 LiSc										
1700 Math										
1800 MilS										
1900 PhyS										
2000 Psyc										
2100 PA&S										
2200 SocS										
3000 ComS										
4900 IntS										
5300 Appr										
Total										

CALIFORNIA COMMUNITY COLLEGES
PART III, ACTIVITY MEASURES
NON-INSTRUCTION

ACTIVITY	FTE STAFF								ACTIVITY INDICES
	Cert. Reg Sch.		Cert. Other		Class in C. S.		Class Other		
	T	NT	T	NT	NI	IA	NI	IA	
6000 InSu									
6100 OIns									
6200 Ad&R									
6300 Co&G									
6400 OStS									
6500 M&OP									
6600 PlPm									
6700 GIS									
TCEE									
6800 ComS									
6900 AuxS									
7000 AuxOp									
Total									

APPENDIX B

COLLEGE ACCOUNTING AND COSTING

APPENDIX B

COLLEGE ACCOUNTING AND COSTING

This appendix discusses accounting principles unique to community college districts and certain concepts for measuring costs to facilitate district and college fiscal decisions.

College Accounting

While most fundamental principles of accounting, such as uniform nomenclature and double entry accounts, are common to both governmental and commercial operations, certain specific principles are unique to community colleges and local school districts.

Fixed assets of a district have little or no bearing on a district's solvency. However, records of investments in land, ground improvements, buildings, equipment and the like should be maintained for administrative control and insurance valuation. Fixed assets accounts should be charged with capital outlay expenditures from all funds either currently or by summary entry at the end of each fiscal year and a reserve account entitled "Investment in Fixed Assets" credited with a like amount. Fixed asset retirements and adjustments are treated similarly by charges or credits to these accounts. Depreciation records on fixed assets generally are not maintained in tax-supported agencies except for public utilities. Memorandum depreciation records may be maintained to reflect future liability for fixed asset replacement.

Long-term financing of a government unit is different from private enterprise. Bonds issued by a private concern are usually secured by the fixed assets of the issuing concern. Governmental bonds are secured by ability of the college district to raise money through taxation. Bonded debt accounts are maintained by the county auditor, and data are usually furnished the district annually on the budget requirements for the Bond Interest and Redemption Funds. However, districts should keep memorandum records of the bonded debt in order to have at hand complete data regarding such indebtedness, present and future tax requirements for redemption and interest, and potential additional bonding capacity.

Revenue is defined as additions to assets which do not increase any liability, nor represent the recovery of an expenditure, nor represent the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets (National Committee on Municipal Accounting). "Revenue refers to an increase in the net resources or surplus of a fund," but not all increases in the net resources of a particular fund "result in an increase in the net resources of the municipality as a whole, since the resources of another fund may decrease correspondingly." Fund revenues are classified by source, such as federal subvention, state apportionments, or district taxes.

Expenditures are charges against appropriations. For accrual accounting expenditures includes total charges incurred, whether paid or unpaid. For cash accounting, expenditures covers only the actual cash disbursements.

An appropriation is an allocation of funds, income, or estimated income made by the governing board of the district for specific purposes, usually limited as to time expenditure. Appropriations authorize spending for definite activities by specifying the purposes for which expenditures may be made, the amount to be spent, and the period of time during which the expenditures are to be made.

Though carefully planned, changes in appropriations are sometimes necessary. Contingencies may arise that require additional appropriations. A contigent reserve (Appropriation for Contingencies) is provided from which the governing board may authorize transfers to activities for which insufficient funds were provided in the original appropriation.

Obligations in the form of purchase orders or contracts to be met from an appropriation are recorded as a restriction or encumbrance of the appropriation balance to keep commitments within the financial plan. This controls overexpenditures of appropriations. If encumbrances are not formally entered against the appropriation account, commitments may exceed the amount allocated to the appropriation. Obligations cease to be encumbrances when paid.

Fund balances with suitable qualification, denote excess of assets over liabilities or excess of resources over the sum of obligations, reserves, and unencumbered appropriations.

The term fund is defined as a "sum, of money or other resources (gross or net) set aside to carry on specific activities or attain certain objectivies in accordance with special regulations, restrictions, or limitations and constituting an independent fiscal and account entity" (National Committee on Municipal Accounting). The accounting structure of a fund may include all the usual general ledger accounts: assets, liabilities, fund balance, income, expenditures, appropriations, and encumbrances. The fund is a complete and separate entity yielding distinct financial reports even though records may or may not be physically separated. In some cases, specific expenditures may be made from two or more different and the law authorizes transfers from one fund to another by resolution of the governing board.

The number of kinds of funds authorized by law varies from time to time. In addition to the General Fund, some of the typical funds used by community college districts are the Building Fund, and Cafeteria Fund. The greater the number of funds, the more rigid the financial administration becomes. In the absence of legal requirements, there should be as few funds as possible.

The budget is a proposed plan of expenditures and the means of financing these expenditures, accounting for necessary legal requirements. Annual financial and budget reports exhibit actual income and expenditures of prior fiscal years, the proposed appropriations for expenditures, and the proposed sources of income for every fund of the district.

Transactions are recorded in documents such as apportionment notices, cash receipts, deposit records, requisitions, purchase orders, warrants, and warrant registers and these employed for direct or summarized posting to ledger accounts. They should indicate the accounts affected by account name or number. Documents that (1) represent transactions of any one kind, (2) are numerous and (3) regularly recurring are usually recorded consecutively and chronologically in specialized registers known as books of original entry. These registers accumulate totals for similar transactions to reduce posting to general ledger accounts.

Every accounting system needs a journal or system of journal vouchers, other than special registers, for the first recording infrequent entries for which no other provision is made: opening, adjusting, and closing entries, and posting to ledgers. Standard commercial forms are generally suitable.

College Costing

The college budgeting structure does not provide for measuring the value of output. However, many fiscal decisions deal with the internal or technical efficiency of colleges and may by served by the activity measures of Part V and costs categorized by the activities described in Part III. Such decisions do not require measuring the value of output. For example, a college may teach drafting in the most efficient way possible, given its resource. However, if there is no demand for drafting courses by individuals in the community or need for draftsmen in the community, region or even state, then the college is not effective. Effectiveness, in this sense, is determined only by measuring the value of output, in contrast to the notion of efficiency analyzed by costs and levels of activity.

Costs may be cast in different ways depending upon the subject and length of time for which the fiscal decision is applicable. Very often alternative solutions to a problem are developed and the decision relies on analyzing the costs and outcomes estimated to result from each feasible alternative.

The costs of any alternative should be the "opportunity costs" resulting from its implementation. Opportunity costs are the value of those activities or opportunities that must be forgone to implement an alternative. Such costs consist of two basic components: variable costs and fixed costs.

Variable costs are generated by resources whose quantity can be adjusted or changed during the planning period. Fixed costs, by contast are generated by resources whose quantity cannot be adjusted during the planning period. Whether resources are fixed or variable depends on the length of the planning period. For a one-year operating budget plan most of the community college's physical plant is fixed as are certain staff, due to long-term contracts or other semipermanent employment arrangements. Other staff, particularly those under part-time or temporary employment provisions, are a variable resource. For a longer five or ten-year planning period most resources are variable with the exception of that physical plant and equipment inherited from a previous planning period.

Cost analysis should include both fixed and variable resources. Costing the variable resource is easier then the fixed resource because the latter's period of service extends beyond the planning period. Generally, the amortization cost of the fixed resource should be used; i.e., that portion of its total acquisition cost correctly charged against the planning period given the life of the resource.

Total, fixed, and variable cost data allows derivation of marginal and average costs. Cost rankings of decision alternatives generally use total data. However, some planning problems require marginal and average data as well. For example, initial equipment and other fixed costs in Drafting may be extremely expensive, while the variable costs of adding additional students to the program are minimal due to increasing sizes of course sections; and perhaps because those in the drafting program may not use library, student, and other supporting services at the college to any degree. The average cost for each student is high while the marginal cost of each additional student is low. As students are added to the program the impact of the fixed cost becomes less important until the two costs (marginal and average) are equal. College managers usually must make decisions about increasing or decreasing program size at points where marginal and average costs are not the same. It is essential to know the approximate difference between the two measures, even though it is more difficult to measure the marginal or incremental cost.

In contrast, a decision to establish or terminate a drafting program is normally based upon total rather than either average or marginal cost so decisions on efforts to achieve broad college objectives such as enhancing the educational experiences of the elderly would also use total cost data.

The choice of units in which costs are measured depends largely upon the problem. If programs involve just instruction and not other elements of the college operation (the extreme case), student credit or contact hours are useful unit or quantity indicators. Proposals involving both instructional and noninstructional costs and perhaps also utilizing community facilities are cast more appropriately in terms of costs per full-time equivalent student or per head count student, the former having been adjusted from the latter for the extent of student part-timeness.

Units, such as costs per degree or certificates granted, popular in four-year institutions may be misleading for community college planning. Even the cost per completion, with completion defined imaginatively, is likely to miss the mark since even those failing to complete a program probably benefit to a certain extent. Excluding them distorts the cost-benefit analysis by understating the benefits.

It is possible, however, to use the student credit unit as a measure of output so long as the credit unit is not defined in the traditional sense.

For example, Mt. San Jacinto College allows variable credit for most courses offered. A student may earn one, two, or three units in a traditional three unit course by achieving certain measureable and unmeasureable objectives specified by the instructor. The use of unmeasureable objectives generally incorporates the effective, as well as cognitive, elements of college instruction. A student who masters one-third of the course content receives appropriate credit, rather than nothing as he would under traditional credit and grading procedures. Thus for Mt. San Jacinto, the credit unit measures output since it is defined in terms of the skills and attributes added to students taking courses.

Another popular but sometimes misleading distinction is that between "direct" and "indirect" costs. One definition suggests that those costs easily attributable to college programs are direct while those more difficult to attribute to the program - requiring proration or allocation - are indirect. The criterion is thus the energy of college staff. Another definition labels instructional costs as direct and noninstructional costs as indirect. This apparently refers to classroom expenditures, since the library, counseling, or admissions and records efforts all have their own direct and indirect expenditures. The direct-indirect definition appears to be a function of the particular planning problem and of general use primarily for certain institutional funding situations, such as the Vocational Education Act program, where federal grants provide additional overhead funding based upon indirect cost calculations.

APPENDIX C

CLASSIFICATION OF INSTRUCTIONAL DISCIPLINES

(CID)

APPENDIX C

CLASSIFICATION OF INSTRUCTIONAL DISCIPLINES

Chancellor's Office
California Community Colleges
825 Fifteenth Street
Sacramento, California

(Rev. 1/1973)

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0100 AGRICULTURE AND NATURAL RESOURCES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the production and management of food, natural fiber, plant, forest and wildlife resources.

0101 AGRICULTURE, GENERAL

Concentration has been in two or more of the specific areas of agriculture without major emphasis to any one.

0102 AGRONOMY, FIELD CROPS AND CROP MANAGEMENT

A branch of agriculture dealing with field-crop production and soil management. (01.0102)

0103 SOILS SCIENCE (Management and Conservation)

Study of the chemistry, physics and biochemistry of the soil-water-plant system, soil microbiology, water quality, hydrology and land use planning. (01.0603)

0104 ANIMAL SCIENCE (Husbandry)

Study of the biological, physical and social sciences as they apply to animal production. (01.0101)

0105 DAIRY SCIENCE (Husbandry)

Study of the biological, physical and social sciences as they apply to dairy animal production. (01.0101)

0106 POULTRY SCIENCE

Study of the biological, physical and social sciences as they apply to poultry production. (01.0101)

0107 FISH, GAME AND WILDLIFE MANAGEMENT

Study of social, biological and physical sciences with an emphasis on ecology, fisheries or wildlife. (01.0604 and 01.0607)

0108 HORTICULTURE (Fruit and Vegetable)

Study of the biological, physical and social sciences as they apply to fruit and vegetable production. (01.0102)

0109 ORNAMENTAL HORTICULTURE

Study of biological, physical and social sciences as they apply to ornamental plant and flower production. (01.05)

0110 AGRICULTURAL AND FARM MANAGEMENT

Study of function of management, use of management controls, personnel policies and procurement and marketing as related to agriculture. (01.0104)

0111 AGRICULTURAL ECONOMICS

Study of the economics of agricultural production, marketing, use of resources, prices and policies.

0112 AGRICULTURAL BUSINESS

Study of agricultural production and distribution theories, development and use of managerial tools for control and analyses. (01.02)

0113 FOOD SCIENCE AND TECHNOLOGY

Study of the principles of processing and preserving of plant and animal products. (01.04)

0114 FORESTRY

Study of general forestry, wood science and technology and other phases of the conservation of the resources of wildlands. (01.07)

0115 NATURAL RESOURCES MANAGEMENT

Study in the various sciences, techniques and activities which form professional requirements in the field of fisheries, forest, game management and rural recreation. (01.0699)

0116 AGRICULTURE AND FORESTRY TECHNOLOGIES

Study of the biological and physical sciences as pertaining to the utilization of our timber and agriculture resources. (16.0603)

0117 RANGE MANAGEMENT

Study of sciences required for development and management of public and private lands used primarily for grazing--that is, animal and plant sciences, soil and water sciences, and social sciences.

0130 AGRICULTURAL RESOURCES - AIR

The study of air pollution, including the effects of agricultural activities on pollution, and the effects of pollution on plants and animals. (01.0606)

0131 AGRICULTURAL RESOURCES - RECREATION

The study of recreation as one of the multiple uses of land, including emphasis of the principles of conservation. (01.0602)

0132 AGRICULTURAL RESOURCES - WATER

A combination of subject matter and practical experiences concerned with water conservation practices such as prevention of soil erosion, sedimentation, other pollution, seepage, and evaporation, flood control; aquatic weed control; and the development, conservation, and management of water supplies for agricultural, domestic, industrial, and recreational purposes. (01.0605)

0133 ORNAMENTAL HORTICULTURE - LANDSCAPING

Organized subject matter and practical experiences which are concerned with the principles and practices involved in locating, planting, and maintaining turf, plants, shrubs, or devices for the beautification of home grounds and other areas of human habitation and recreation. (01.0504)

0134 ORNAMENTAL HORTICULTURE - TURF MANAGEMENT

Organized subject matter and practical experiences which are concerned with the principles and practices involved in establishing, managing, and maintaining grassed areas. (01.0506)

0198 AGRICULTURE WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0199 Other, Specify. (Include Special Projects and Study Courses)

0200 ARCHITECTURE AND ENVIRONMENTAL DESIGN

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with training for a career in designing buildings, communities, parks and other man-made aspects of the physio-social environment.

0201 ENVIRONMENTAL DESIGN, GENERAL

Includes those courses whose content, philosophy, or method provide a common base of knowledge for the areas of Architecture, City and Regional Planning, Design, and Landscape Architecture.

0202 ARCHITECTURE

Includes a program of courses dealing with satisfaction of human needs through the design of individual buildings and the setting of the community.

0203 INTERIOR DESIGN

Program toward the development of knowledge in interior design by a parallel program of study in the practical and the historical-theoretical field. (17.0701)

0204 LANDSCAPE ARCHITECTURE

Includes a broad general education as well as a study of problems of urban and rural landscape.

0205 URBAN ARCHITECTURE

Program aims at equipping students with a bases of operationally useful tools for professional practice in this area.

0206 CITY, COMMUNITY AND REGIONAL PLANNING

Study for the empirical and theoretical understanding necessary to attack the wide variety of urban and regional problems.

0230 ARCHITECTURAL TECHNOLOGY

Subject matter concerned with creative design, testing, model building, design estimating, inspection, supervision, and contracts and specifications in the field of building construction. (16.0103)

0298 ARCHITECTURE AND ENVIRONMENTAL DESIGN WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0299 Other, Specify. (Include Special Projects and Study Courses)

0300 REGIONAL STUDIES

Includes those subject field designations associated with programs designed to provide an in-depth study of a culture indigenous to a specific geographic region.

0301 ASIAN STUDIES

0305 AFRICAN STUDIES

Programs may include descriptions of various regions of Africa, from an anthropological, geographic, historic, linguistic, political or sociological point of view.

0308 LATIN AMERICAN STUDIES

All countries south of the southern border of the United States and those in the Caribbean are part of Latin America. Programs may include comparisons between geographical, linguistic, political, anthropological, historic or sociological issues and may be of one or more countries.

0310 EUROPEAN STUDIES

The European scene can be presented from a number of aspects, such as the anthropological, geographic, historic, linguistic, political, religious or sociological presentation and may be of one or more countries.

0313 AMERICAN STUDIES

Programs that contrast or compare the United States and Canada or may deal with only one of the two. These programs may include studies of a diverse nature, such as aspects of anthropology, geography, history, political science or sociology of either or both countries. The programs may also compare either of the two or both with one or more of the Latin American countries.

0315 THE PACIFIC ISLANDS STUDIES

Programs that deal with the Pacific Basin including Australia and New Zealand, the Micronesian and Melanesian groups, touching on their art, religions, anthropology, linguistic, geographic, political and sociological aspects. The programs may stress one or more islands or concentrate on one.

0399 Others, Specify. (Include Special Projects and Study Courses)

0400 BIOLOGICAL SCIENCES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the science of life or living matter in all its forms and phenomena, especially with regard to the origin, growth, reproduction and structure of life forms.

0401 BIOLOGY, GENERAL

Includes general and elementary courses and satisfies general education requirements of students with majors in other sciences or in pre-professional program.

0402 BOTANY, GENERAL

Includes a program for those students who wish to become teachers, training for a position requiring a detailed knowledge of plants, or for those who only want acquaintance of plant life and its importance.

0403 BACTERIOLOGY

Includes a balance of studies in the biology of bacteria and other microorganisms, together with appropriate courses in mathematics and physical science.

0407 ZOOLOGY, GENERAL

Includes a broad coverage of animal biology, ranging from cell and molecular biology to ecology and ethology, and including intensive offerings in vertebrate and invertebrate animals.

0409 PHARMACOLOGY, HUMAN OR ANIMAL

Programs that deal with the science of drugs and their effects upon humans or animals.

0410 PHYSIOLOGY, HUMAN AND ANIMAL (Include Anatomy)

Provides a broad understanding of the cellular mechanisms underlying the life processes, functions of various parts of living organisms, and of integrated physiological response to the environments in which they live.

0411 MICROBIOLOGY

A study of microorganisms as related to nature, industry, environmental health and disease.

0414 BIOCHEMISTRY

Includes a study of chemical and physical factors concerned in life processes.

0418 MARINE BIOLOGY

Study of biological principles as illustrated by marine plants and animals.

0420 ECOLOGY

Study of structure and function of the community as well as the abiotic and symbiotic environment and its fluctuation.

0421 ENTOMOLOGY

Study of characteristics, structures, habits, life cycles of insects and their importance.

0423 RADIOBIOLOGY

Study of the interaction of biological systems and radiant energy or radioactive materials.

0424 NUTRITION, SCIENTIFIC (Excludes nutrition in home economics and dietetics)

Study of chemical, biochemical and physiological aspects of compounds in foods and their nutritional significance.

0498 BIOLOGICAL SCIENCES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0499 Other, Specify. (Include Special Projects and Study Courses)

0500 BUSINESS AND MANAGEMENT

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., related to the organization, operation, administration and control of private and public organizations.

0501 BUSINESS AND COMMERCE, GENERAL

Includes a basic series of courses in preparation for positions of responsibility in the business and professional community.

0502 ACCOUNTING

Study includes courses to acquire the knowledge, technical proficiency and attitudes for positions at various levels as financial officers of commercial, governmental or non-profit organizations. (14.01)

0503 BUSINESS STATISTICS

Program in nature, theory and use of operations research, statistics, mathematics and information processing in management decision-making.

0504 BANKING AND FINANCE

Study of the financial sector of the general economy and the internal and external financial operations of business enterprises and other organizations and agencies. (04.04)

0505 INVESTMENTS AND SECURITIES

Study of the principles of individual and institutional investment in stocks and bonds.

0506 BUSINESS MANAGEMENT AND ADMINISTRATION

Study of the fundamental principles underlying business operations and familiarity with the analytical tools of management. (14.08)

0508 HOTEL AND RESTAURANT MANAGEMENT

Course of study designed to emphasize management techniques as specialized in the hotel and restaurant industry. (04.11)

0509 MARKETING AND PURCHASING

Course of study prepares students for careers in sales, sales management, advertising, department store buying and merchandising, as well as in market research. (04.12)

0510 TRANSPORTATION AND PUBLIC UTILITIES

Studies the economic characteristics, management and public regulations of various forms of transportation and public utilities. (04.19)

0511 REAL ESTATE

BEST COPY AVAILABLE

Course of study related to marketing, financing, governmental regulations and legal aspects of real estate and land economics. (04.17)

0512 INSURANCE

Course of study of the historical, economical, mathematical-actuarial, social and managerial foundations of the insurance field. (04.13)

0514 SECRETARIAL STUDIES

Course of study designed with main emphasis on the secretarial skills and techniques. (14.07)

0515 PERSONNEL MANAGEMENT

Provides the academic foundation for careers concerned with acquisition, development, and effective utilization of the human resources of the individual organization and as related to the whole economic system. (14.06)

0516 LABOR AND INDUSTRIAL RELATIONS

Course of study to prepare students for managerial and administrative positions in industry, business and government.

0517 BUSINESS ECONOMICS

Program provides an analyses of our enterprise system, studies factors of our economic stability and analyses of public and business policies which are necessary as a result of business fluctuation.

0530 ADVERTISING SERVICES

Organized subject matter and learning experiences relating to planning, development, placement, and evaluation tasks performed in demand creation and sales promotion activities utilizing displays, merchandising aids, and mass media. (04.01)

0531 APPAREL AND ACCESSORIES DISTRIBUTION

Organized subject matter and learning experiences related to the variety of sales, fashion coordination, and sales-supporting tasks performed in retail and wholesale establishments primarily engaged in selling clothing. (04.02)

0532 FOOD DISTRIBUTION - WHOLESALE

Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed in establishments primarily engaged in selling food for home preparation and consumption. (04.06)

0533 FOOD DISTRIBUTION - RETAIL

Organized subject matter and learning experiences related to the sales and sales-supporting tasks performed in establishments serving prepared foods and drinks for consumption on their own premises. (04.07)

0534 GENERAL MERCHANDISE

Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed in selling various types of merchandise at retail in department stores, junior department stores, variety stores, general merchandise stores, discount stores, and catalog houses. (04.08)

0535 PETROLEUM PRODUCTS DISTRIBUTION

Organized subject matter and learning experiences related to the variety of sales and sales-supporting tasks performed in retail or wholesale establishments engaged in the distribution of petroleum products. (04.16)

0536 RETAIL TRADE - OTHER

Organized instructional programs and learning experiences, emphasized in sales and sales-supporting tasks performed in establishments engaged in selling merchandise purchased for resale to customers for personal, household, business or farm use. (04.20)

0537 WHOLESALE TRADE - OTHER

Instructional programs and learning experiences emphasized in sales and sales-supporting tasks performed in selling goods to retailers, industrial, commercial, institutional and professional users. (04.31)

0538 GENERAL CLERICAL - FILING AND OFFICE MACHINES

Planned learning experiences which include a combination of courses and practical experiences concerned with the recording and retrieval of data. (14.03)

0539 MATERIALS SUPPORT OCCUPATIONS

Planned learning activities which include a combination of courses and practical experiences concerned with receiving, assigning locations and space to items, preparing stocks for shipment, inventorying stock, replenishing depleted items, and filling orders. (14.05)

0540 TYPING AND RELATED OCCUPATIONS

Planned learning activities which include a combination of courses and practical experiences concerned with recording data by means of typewriters and similar devices. (14.09)

0541 FOREMANSHIP, SUPERVISION, AND MANAGEMENT DEVELOPMENT

Planned learning experiences designed to assist the supervisor in effectively utilizing the men, machines, and materials under his supervision by broadening his background knowledge and developing his leadership abilities. (17.17)

0542 RECREATION AND TOURISM

Organized subject matter and learning experiences related to the variety of sales, counseling, and sales-supporting tasks performed in establishments primarily engaged in providing amusement, recreation, entertainment, recreational supplies and equipment, or travel services. (04.18)

0598 BUSINESS WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0599 Other, Specify. (Include Special Projects and Study Courses)

0600 COMMUNICATIONS

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., related to collection, preparation, and presentation of ideas and information intended for popular consumption through mass media.

0601 COMMUNICATIONS, GENERAL

Course of study dealing with the various types of communication media.

0602 JOURNALISM (Printed Media)

Course of study for students planning professional careers in the news media and related agencies such as news-gathering associations and public information offices.

0603 RADIO/TELEVISION

Course of study designed for training for careers in commercial and non-commercial educational broadcasting, as well as for allied careers in film, broadcast journalism and other aspects of the graphic and performing arts in mass communications.

0604 ADVERTISING

Course of study prepares for careers in advertising in the media fields.

0605 COMMUNICATION MEDIA

Course of study designed for preparation for careers in commercial and non-commercial educational broadcasting as well as for allied careers in film, broadcast journalism and other aspects of the graphic and performing arts in mass communications.

0630 INFORMATION COMMUNICATION OCCUPATIONS

Learning experiences which include a combination of courses and practical experiences concerned with the distribution of information; e.g., by mail, telephone, telegraph, and in person. (14.04)

0698 COMMUNICATIONS WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0699 Other, Specify. (Include Special Projects and Study Courses)

0700 COMPUTER AND INFORMATION SCIENCE

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, course work, etc., having to do with the design, development, and application of computer capabilities to data storage and manipulation computational procedures.

0701 COMPUTER AND INFORMATION SCIENCES, GENERAL

Offers a background in digital computing together with special courses to prepare the student for a career in computers.

0702 INFORMATION SCIENCES AND SYSTEMS

Program emphasizes system concepts, methods of analysis, measurement, coding, and classification of data.

0703 DATA PROCESSING

Offers a basic program in functional principles and capabilities, punched card and EDP equipment including flow charting, computer storage, programming, and operating systems. (14.0201 and 14.0202)

0704 COMPUTER PROGRAMMING

Programs concerned with converting statements of business problems to detailed logical flow charts for coding into computer language. (14.0203)

0705 SYSTEMS ANALYSIS

Program concerned with analyzing and designing commercial systems, data methods, systems, and procedures and processing business data. (14.0204)

0730 DATA PROCESSING TECHNOLOGY

A combination of subject matter and experiences, including scientific principles and mathematical concepts, combined with specialty courses and applied laboratory experiences necessary in preparing pupils to convert scientific, engineering, and other technical problem formulations to processible forms by computer. (16.0117)

0798 COMPUTER AND INFORMATION SCIENCE WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0799 Other, Specify. (Include Special Projects and Study Courses)

0800 EDUCATION

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., related to administration and control of educational organizations and institutions and subjects related to instruction and services both within and outside of such formal organization.

0801 EDUCATION, GENERAL

Program focuses on preparation of personnel for educational service in the elementary, junior high, and senior high schools, or community colleges, and other educational agencies.

0808 SPECIAL EDUCATION, GENERAL

Programs that focus on the educational methods used in dealing with the physically or mentally handicapped.

0823 PRE-ELEMENTARY EDUCATION (Pre-school Education)

Program focuses on objectives, curriculum, and study of patterns of behavior in home and nursery school. (09.0201)

0835 PHYSICAL EDUCATION

Program designed to prepare men and women for professional leadership roles and/or skills in the recreational sports and interscholastic athletics.

0837 HEALTH EDUCATION

Study concerning physical and mental health, including disease prevention and control, basic principles of first aid and life saving; the social and economic significance of good health.

0839 INDUSTRIAL ARTS

Consists of instructional laboratory work that provides general educational experiences to develop an active interest in industrial life, and a knowledge of the tools, materials, processes, and the productive capacity of industry.

0850 EDUCATIONAL ASSISTANTS

Programs concerned with the training of personnel in the facilitating functions of an organization, dealing with personnel such as teacher aides in education, training specialists in industry. (14.0601)

0851 RECREATIONAL ASSISTANTS

Provides training for playground work, camp leadership, work with youth groups and related activities.

0898 EDUCATION WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0899 Other, Specify. (Include Special Projects and Study Courses)

0900 ENGINEERING AND RELATED FIELDS

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the practical application of basic scientific knowledge to the design, production, and operation of systems intended to facilitate man's control and use of his natural environment.

0901 ENGINEERING, GENERAL

Program provides a broad training in the science by which the properties of matter and the sources of energy in nature are made useful to man.

0902 AEROSPACE, AERONAUTICAL, AND ASTRONAUTICAL

Program of aerodynamics, structures, materials, and electronics as applied to the design, testing, and development of aircraft. (16.0101)

0903 AGRICULTURAL

Study of engineering principles to tillage, harvesting, application of power, materials handling, processing, and environmental control. (01.03)

0905 BIOENGINEERING AND BIOMEDICAL TECHNOLOGY

That part of the health occupations field which requires the application of scientific knowledge and methods combined with technical skills in support of the health occupations. (16.03)

0906 CHEMICAL (Including Petroleum Refining)

Program of qualitative, quantitative and analytical analyses in general and organic chemistry. (16.0105)

0907 PETROLEUM (Excluding Petroleum Refining)

Program of mathematics, chemistry, physics, petrology, sedimentation, and geophysics as applied to the recovery and use of oil and gas. (16.0116)

0908 CIVIL, CONSTRUCTION, AND TRANSPORTATION

Program of physical sciences mathematics, surveying, strength of materials, and other specialty courses. (16.0106)

0910 MECHANICAL

Study of the application of physical and mechanical principles in the development of machines, energy conversion systems, materials, and equipment for regulating and control. (16.0113)

0913 INDUSTRIAL AND MANAGEMENT

Program emphasizes the design and installation of integrated systems of materials, machinery, and equipment. (16.0111)

0914 METALLURGICAL

Study of the chemical, physical, and mechanical properties of metals, including sources and refining of metals. (16.0114)

0915 MATERIALS

Study which applies basic principles of physics and chemistry to the understanding of the structure, properties, and behavior of metals and other materials.

0920 NUCLEAR

Subject matter emphasizes nuclear physics, radioisotopes, chemistry, electronics, nuclear instrumentation, and safety procedures. (16.0115)

0921 MECHANICS

Programs are concerned with the conception, design, and construction of structures. This emphasizes the more analytical aspects of structural engineering.

0922 ENVIRONMENTAL AND SANITARY

Study and application of physical sciences and mathematics in the planning, design and construction of transmission systems and treatment plants for water and waste water.

0924 OCEAN

Program of physical sciences, mathematics, biology and specialty courses such as instrumentation, electronics, and diving to prepare for scientific observation, recording, and reporting of the marine environment. (16.0604)

0930 DIESEL

Experiences concerned with all phases of design, development, testing, and maintenance of diesel engines. (17.12)

0931 ELECTRICAL TECHNOLOGY

Subject matter as applied to the design, development, and testing of electrical circuits, devices, and systems for generating electricity, and the distribution and utilization of electrical power. (16.0107)

0932 ELECTRICAL

Experiences which relate to generating and transmitting electricity, installing and maintaining electrical and communications systems, and equipment and components. (17.14)

0933 ELECTRONIC TECHNOLOGY

Subject matter concerned with the design, development, modification, and testing of electronic circuits, devices, and systems. (16.0108)

0934 ELECTRONICS

Producing, testing, assembling, installing, and maintaining electronic communications equipment. (17.15)

0935 ELECTROMECHANICAL

Instruction concerned with the design, development, and testing of electromechanical devices and systems. (16.0109)

0936 ENVIRONMENTAL-CONTROL TECHNOLOGY

Experiences concerned with the design, testing, installation, and development of heating and cooling systems. (16.0110)

0937 METALWORKING

Experiences which relate to the manufacturing, assembling, testing, and repairing of mechanisms, machines, and structures in which materials are cast, formed, shaped, molded, heat treated, cut, bent, pressed, stamped, or otherwise worked upon. (17.23)

0938 METALLURGY

Experiences concerned with examining and testing metal samples for determining the physical properties of metals. (17.24)

0939 AIR POLLUTION

Program of mathematics, chemistry, physics, biology, and specialty courses in preparation for monitoring, testing, and control of air pollution. (16.9901)

0940 APPLIANCE MAINTENANCE

Experiences concerned with electrical circuitry, gearing, linkages, and lubrication in the operation, maintenance, and repair of components used in appliances. (17.02)

0941 BUSINESS MACHINE MAINTENANCE

Experiences concerned with maintaining and repairing office machines. (17.06)

0942 INSTRUMENTATION TECHNOLOGY

Experiences concerned with electricity, electronics, mechanics, pneumatics, and hydraulics as they pertain to control and recording systems and automated devices. (16.0112)

0943 INSTRUMENT MAINTENANCE

Experiences concerned with maintaining and repairing meters, instruments, watches and clocks, and other physical measuring devices. (17.21)

0944 AIR CONDITIONING

Experiences in the installation, repair and maintenance of commercial and domestic air conditioning systems. (17.01)

0945 REFRIGERATION

Experiences concerned with diagnosing, overhauling, testing, and charging and discharging commercial chilling and freezing systems. (17.30)

0946 AUTOMOTIVE - BODY AND FENDER

Experiences concerned with all phases of the repair of damaged bodies and fenders. (17.0301)

0947 AUTOMOTIVE MECHANICS

Experiences concerned with the components of the vehicle, including engine, power transmission, steering, brakes, and electrical systems. (17.0302 and 17.0303)

0948 AUTOMOTIVE TECHNOLOGY

Experiences concerned with designing, testing, and development of internal combustion engines and related component parts of the motor vehicle. (16.0104)

0949 SMALL ENGINE REPAIR

Experiences concerned with maintaining and repairing small engines. (17.31)

0950 AVIATION MAINTENANCE

Experiences relating to aircraft maintenance, operation, and ground support. (17.04)

0951 AVIATION -- PILOT TRAINING

A program of classroom instruction and practical experience, including mathematics and the appropriate physical sciences, designed to prepare the student to pilot. (16.0601)

0952 BLUEPRINT READING

Experiences concerned with visualizing, preparing, developing and interpreting blueprints. (17.05)

0953 DRAFTING TECHNOLOGY

Experiences in planning, preparing, and interpreting mechanical, architectural, structural, pneumatic, marine, electrical/electronic, topographical, and other drawings and sketches. (17.13)

0954 PLASTICS

Experiences with molding, fitting, carving, and finishing plastics and fiberglass materials into products. (17.27)

0955 STATIONARY ENGINEERING

Experiences related to the installation, operation, and maintenance of large power sources. (17.32)

0956 MANUFACTURING TECHNOLOGY

Experiences in process planning, machine selection, materials-handling, quality control, economics of production, inspection, and coordination between engineering design and production. (16.011303)

0957 SURVEYING

Program dealing with principles of surveying in the measurement of angles, elevations and distances along with field practice.

0958 WATER AND WASTE WATER TECHNOLOGY

Program of physical sciences, mathematics, and specialty courses in preparation for operating and maintaining water and waste water treatment facilities. (16.9902)

0959 MARITIME OCCUPATIONS

Emphasis on cargo handling gear, ground tackle; maintenance, operation, repair, and servicing engines; refrigeration, water and electrical systems; storekeeping, and cabin upkeep. (17.22)

0960 SEAMANSHIP

Organized specialized learning experiences which include theory, laboratory, and shopwork as they relate to seamanship, navigation, and communications; utilization of rigging and other equipment; maintenance and repair of boats; techniques for finding fish; shipboard preservation and refrigeration; processing catches afloat and on shore; and operation and maintenance of all fishing gear and power plants. (17.08)

0998 ENGINEERING WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

0999 Other, Specify. (Include Special Projects and Study Courses) (16.0199)

1000 FINE AND APPLIED ARTS

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the creation and appreciation of the diverse modes of communicating ideas and emotions by means of stylized, visual and non-visual representations and symbols.

1001 FINE ARTS, GENERAL

Provides a liberal education organized around a core of studies in music, art and theatre.

1002 ART (Painting, Drawing, and Sculpture)

Programs designed to cover two and three dimensional techniques in the areas of painting, drawing and sculpture.

1003 ART HISTORY AND APPRECIATION

Study covers art and its role in human affairs with emphasis on giving an understanding, history and appreciation of sculpture, architecture, painting and crafts.

1004 MUSIC (Performing, Composition Theory)

Provides comprehensive musical training as preparation for a professional musician or music educator.

1005 MUSIC

Provides musical training for general appreciation and enjoyment of either vocal or instrumental music.

1006 MUSIC HISTORY AND APPRECIATION

A survey of the development of musical art with emphasis on the aesthetic and historical aspects of music as well as the composers and their influence and relationship to the history of music.

1007 DRAMATIC ARTS

Focus of study in drama, theatre, interpretation and radio-television.

1008 DANCE

Provides emphasis on all aspects of techniques, composition and choreography of dance.

1009 APPLIED DESIGN (Includes ceramics, metalsmithing, commercial art)

Organized specialized learning experiences which include theory, laboratory, and shopwork as they relate to the design and execution of layouts and making illustrations for advertising, display, and instructional manuals. (17.07)

1010 CINEMATOGRAPHY

Provides a background study of various aspects of motion picture production.

1011 PHOTOGRAPHY

Designed program of study to provide training to meet the photographic demands. (17.09)

1030 GRAPHIC ARTS

Organized, specialized learning experiences which include theory, laboratory, and shopwork as they relate to all phases of hot and cold typesetting, layout, composition, presswork, and binding. (17.19)

1098 FINE AND APPLIED ARTS WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

1099 Other, Specify. (Include Special Projects and Study Courses)

1100 FOREIGN LANGUAGE

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., related to mastery of a language, other than English, or related to the study of a foreign culture through exploration of the literature of that culture as expressed in the language of that culture.

1101 FOREIGN LANGUAGES, GENERAL

Includes study concentrated on more than one foreign language without giving major emphasis to any one language.

1102 FRENCH

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1103 GERMAN

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1104 ITALIAN

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1105 SPANISH

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1106 RUSSIAN

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1107 CHINESE

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1108 JAPANESE

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1109 LATIN

Program designed to meet the needs of (1) prospective teachers; (2) those students who will be studying the classics.

1111 HEBREW AND SEMITIC

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1112 ARABIC

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1116 AFRICAN LANGUAGES (Non-Semitic)

Program designed to meet the needs of (1) prospective teachers; (2) secretarial positions where knowledge of language is essential; (3) those planning to enter consular services or international trade industry.

1117 Other, Specify. (Include Special Projects and Study Courses)

1200 HEALTH SERVICES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the maintenance and restoration of physical and mental well-being.

1201 HEALTH SERVICES, GENERAL

Programs that emphasize personal health, school health, community health, and content and materials for teaching health in elementary and secondary schools.

1203 NURSING

Program to provide education for candidates who are prepared in the field of professional nursing and who qualify for licensure as an R.N. (07.0301)

1208 OCCUPATIONAL THERAPY

Program of courses to educate students in the techniques of analyzing rehabilitation, activities, patient evaluation, treatment planning, and the correlation of occupational therapy to other medical services. (07.0401)

1212 PHYSICAL THERAPY

Program designed to prepare students as an integral part of the medical rehabilitation team as practicing, licensed or registered physical therapists in a variety of clinical facilities. (07.0402)

1213 DENTAL HYGIENE

Program preparation for entering into public health work in dental techniques and employment in public schools, industrial concerns, hospitals, dental offices, and teaching of oral health and the practice of dental prophylaxis. (07.0102)

1214 PUBLIC HEALTH

Study of philosophy, concepts, and principles of public health and the relationship of these to the ecological framework of community organization to meet health service needs. (07.07)

1215 MEDICAL RECORD LIBRARIANSHIP

Study of medical record-keeping theory and practice, with background material on the history of medicine and hospitals, the contents and uses of medical records; also methods of numbering, filing, and classifying medical records. (07.99)

1217 BIOMEDICAL COMMUNICATION

Course of study for preparation for careers in writing in the fields of medicine, dentistry, nursing, and public health.

1222 CLINICAL SOCIAL WORK

Course of study of sociological analysis, status, role, institutions, and socio-cultural change which qualifies for work in areas of medical and psychological social work.

1223 MEDICAL LABORATORY TECHNOLOGIES

Program of educational activities that lead to responsibility for performing various laboratory tests upon which the physician relies for his diagnosis. (07.0203)

1224 DENTAL TECHNOLOGIES

Program of study in which the basic skills in dental prosthetics are emphasized. (07.0103)

1225 RADIOLOGIC TECHNOLOGIES

Areas of study are in the fields of radiation physics, radiation biology, radiation chemistry, and nuclear medicine. (07.0501)

1230 DENTAL ASSISTING

A combination of subject matter and experiences designed to prepare a person to assist the dentist at the chairside in the dental operatory and to perform reception and clerical functions. (07.0101)

1231 MEDICAL LABORATORY TECHNOLOGY - CYTOLOGY

A combination of subject matter and experiences designed to prepare a person to stain and screen smeared slides for determination of abnormalities of exfoliated cells that may assist in the diagnosis of cancer. (07.0201)

1232 MEDICAL LABORATORY TECHNOLOGY - HEMATOLOGY

A combination of subject matter and experiences organized to prepare a person to collect blood and perform complete blood counts; prepare and stain blood smears; perform hemoglobin determinations; carry out tests to determine bleeding time, coagulation time, sedimentation rate, and prothrombin time; and to determine relative amounts of plasma and corpuscles. (07.0204)

1233 MEDICAL LABORATORY TECHNOLOGY - HISTOLOGY

A combination of subject matter and experiences designed to enable a person to prepare, section, and stain tissues for microscopic study, usually by a pathologist. (07.0202)

1234 MENTAL HEALTH TECHNICIAN

A combination of subject matter and experiences designed to prepare a person to assist nursing and medical personnel in rehabilitating mentally ill patients through recreational and occupational activities. (07.0801)

1235 HOME HEALTH AID

A combination of subject matter and experiences designed to prepare a person to assist the elderly, convalescent, or handicapped in their homes. (07.0307)

1236 NURSING ASSISTANCE (Aid)

A combination of subject matter and experiences designed to prepare a person to perform simple tasks involved in the personal care of individuals receiving nursing services. (07.0303)

1237 OBSTETRICAL AND SURGICAL TECHNICIAN

A combination of subject matter and experiences designed to prepare a person to serve either as a general technical assistant on the surgical team in the operating suite or to assist in the care of mothers in labor and delivery rooms before, during and after delivery. (07.0305 and 07.0306)

1238 PRACTICAL (VOCATIONAL) NURSING

A combination of subject matter and supervised clinical experiences designed to prepare a person to give direct nursing care under the supervision of a nurse or physician. (07.0302)

1239 PSYCHIATRIC AID AND TECHNICIAN

A combination of subject matter and experiences designed to prepare a person to care for mentally ill patients in a psychiatric medical care facility under direction of nursing and medical staff. (07.0304)

1240 SCHOOL HEALTH AID

A combination of subject matter and experiences designed to prepare a person to assist the physician or nurse with physical examinations and the conduct of ongoing school programs for improving or maintaining students' health. (07.0308)

1241 OPHTHALMIC

A combination of subject matter and experiences designed to prepare a person, working under the supervision of an opthalmologist or optometrist, to perform tests, administer treatment preliminary to examination or surgery, prepare and fit eyeglasses or contact lenses, and direct corrective eye exercises. (07.06)

1242 RADIATION THERAPY

A combination of subject matter and experiences designed to prepare a person to use radiation producing devices to administer therapeutic treatments as prescribed by a radiologist. (07.0502)

1243 PROSTHETICS AND ORTHOTICS AND ORTHOPEDICS

A combination of subject matter and experiences designed to prepare a person to help those with physical or mental disabilities, by directing their physical, social, or daily living activities, under the supervision of a physician, to repair, or compensate for, the damage caused by illness or accident. (07.0403, 07.0404, and 07.0910)

1244 MEDICAL ASSISTANT

A combination of subject matter and experiences designed to prepare a person to perform functions and follow procedures concerned with diagnosis and treatment of patients in a physician's office. (07.0904)

1245 RESPIRATORY THERAPY

Preparation includes a combination of subject matter and experiences designed to prepare a person to perform procedures and operations and maintain equipment used in supporting respiratory functions. (07.0903)

1298 HEALTH SERVICES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

1299 Other, Specify. (Include Special Projects and Study Courses)

1300 HOME ECONOMICS

Home Economics is a discipline which draws upon the physical, biological, behavioral, social sciences and the arts, integrating the contributions from the sciences, art, and philosophy into one functional whole for service to families.

1301 HOME ECONOMICS, GENERAL

An instructional program which derives its content from a combination of the various areas of home economics; i.e., child development, family relations, consumer economics, home management, housing and home furnishings, foods and nutrition, and clothing and textiles. (09.0101)

1302 HOME DECORATION AND EQUIPMENT

The study of design and its functional application to housing, home furnishings accessories and equipment to provide a home which fits the needs of an individual family, aesthetically and economically. (09.0109)

1303 CLOTHING AND TEXTILES

A study of the principles and concepts of clothing as related to selection, design and construction and the study of textiles involving the selection, use, care, design, characteristics, and the construction and finishing of fibers and fabrics. (09.0103)

1304 CONSUMER ECONOMICS AND HOME MANAGEMENT

A study of the consumer aspects as they apply to individual and family resources, finances and services, and the management of the home. (09.0104) and (09.0108)

1305 FAMILY RELATIONS AND CHILD DEVELOPMENT

The study of the nature, functions, and significance of human relationships in the family and the study of children--their physical, mental, emotional, and social growth and development. (09.0106) and (09.0102)

1306 FOODS AND NUTRITION

A study of the principles and techniques of food preparation and the fundamentals of nutrition which affect human growth and health maintenance. (09.0107)

1307 INSTITUTIONAL MANAGEMENT

A study of the organization and administration of institutional services; management and training of personnel; work simplification, and sanitation. (09.0205)

1330 CARE AND GUIDANCE OF CHILDREN

A planned sequence of instruction and laboratory experiences designed to prepare a student for various kinds of employment related to child care centers and young children. (09.0201)

1331 CLOTHING MANAGEMENT, PRODUCTION, AND SERVICES

A planned sequence of instruction and laboratory experiences designed to prepare a student for various kinds of employment in the clothing and textile industries. (09.0202)

1332 FOOD MANAGEMENT, PRODUCTION, AND SERVICES

A planned sequence of instruction and laboratory experiences designed to prepare a student for various kinds of employment related to institutional and commercial food services. (09.0203)

1333 HOME FURNISHINGS, EQUIPMENT, AND SERVICES

A planned sequence of instruction and laboratory experiences designed to prepare a student for various kinds of employment related to home furnishings and/or equipment. (09.0204)

1398 HOME ECONOMICS WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the field.

1399 Other, Specify. (Include Special Projects and Study Courses)

1400 LAW

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with instruction in the legal customs, practices, and rules of society and states.

1401 LAW, GENERAL

Instruction in legal customs, practices, and rules of society and states.

1499 Other, Specify. (Include Special Projects and Study Courses)

1500 LETTERS

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with English language and literature and value systems related to ancient and modern cultures.

1501 ENGLISH, GENERAL

Course of study designed to enlarge the literary background by giving training in written expression and experience in reading and understanding literature and literary criticism.

1502 LITERATURE

Course of study designed to enlarge the literary background in a history of literary conventions and backgrounds in religious thought, intellectual and social history, and related art forms.

1504 CLASSICS

Course of study designed to enlarge the literary background in a history of literary conventions and backgrounds in religious thought, intellectual and social history and related art forms.

1505 LINGUISTICS (Includes Phonetics, Semantics, and Philology)

Study of language, its structure and processes of change; language universals, contrasts, and relationships.

1506 SPEECH AND DEBATE AND FORENSIC SCIENCE (Rhetoric and Public Address)

Program dealing with the nature and methods of group communication and public address. The content of the courses is drawn from man's development and use of language, his understanding of communication, his theories of rhetoric, and his communication behavior.

1507 CREATIVE WRITING

Course of study including short story, poetry, and novel with a detailed study of published models with emphasis on the creative process.

1508 ENGLISH AS A FOREIGN LANGUAGE

Theory and practice of standard American English as a second language, including descriptive and comparative analysis.

1509 PHILOSOPHY

Program is designed to be a part of a pre-professional (especially law and theology) education. Covers political, aesthetic, religious, metaphysical, and other concerns of philosophy, as exemplified in major works from various periods.

1510 RELIGIOUS STUDIES (Exclude Theological Professions)

Studies include the nature, function, origin, history and tenets of the occidental and oriental religions.

1530 ENGLISH - READING

Study designed to improve both reading speed and comprehension.

1598 LETTERS WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

1599 Other, Specify. (Include Special Projects and Study Courses)

1600 LIBRARY SCIENCE

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with instruction in the professional skills required to organize collections of books and related materials and the training necessary for providing services related to those resources.

1601 LIBRARY SCIENCE, GENERAL

Instruction in the professional skills required to organize collections of books and related materials and the training necessary for providing services related to these resources.

1630 LIBRARY TECHNOLOGIES

Programs concerned with information communication occupations which are emphasized in instruction. (14.0399 and 14.0499)

1698 LIBRARY SCIENCE WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

1699 Other, Specify. (Include Special Projects and Study Courses)

1700 MATHEMATICS

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., with the science of numbers and space configurations and their operations, measurements, relationships and abstractions.

1701 MATHEMATICS, GENERAL

Program of study includes science of numbers and space configurations and their operations, measurements, relationships and abstractions. Theoretical courses in computer science, statistics, astronomy or other sciences may be included.

1702 STATISTICS, MATHEMATICAL AND THEORETICAL

Program dealing with the collection, analysis, interpretation, and presentation of masses of numerical data.

1703 APPLIED MATHEMATICS

Program covering real and complex analysis, applied algebra, applied analysis and statistics and random processes.

1799 Other, Specify. (Include Special Projects and Study Courses)

1800 MILITARY STUDIES

Includes those subject field designations associated with techniques and skills unique to the pursuit of a professional career as a military officer.

1801 MILITARY SCIENCE

All programs with presentation of information of all the military sciences, aviation, land and sea forces.

1899 Other, Specify. (Include Special Projects and Study Courses)

1900 PHYSICAL SCIENCES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the basic nature of matter and energy and associated phenomena.

1901 PHYSICAL SCIENCES, GENERAL

Studies having to do with the basic nature of matter and energy and associated phenomena.

1902 PHYSICS, GENERAL

Program penetrates the fundamental conceptual bases of physical phenomena, cultivates skill in the design of experiments and their practical execution and stimulates interest in the many means used to interpret the physical world.

1905 CHEMISTRY, GENERAL (Exclude Biochemistry)

Promotes development of both broad and specialized background in a specific science, to provide a foundation for careers in teaching, medicine and in industrial and governmental scientific endeavors.

1906 INORGANIC CHEMISTRY

Study of atomic structure of elements and relationships to chemical behavior, and properties of elements and compounds.

1907 ORGANIC CHEMISTRY

Emphasis is upon the application of modern principles to structure, reactivity, methods of synthesis, and physical properties or organic compounds.

1909 ANALYTICAL CHEMISTRY

Comprised of topics on qualitative and quantitative chemistry.

1911 ASTRONOMY

Study of the earth-moon system and the planets, the stars and their constitution.

1912 ASTROPHYSICS

Studies of the physical and chemical constitution of the celestial bodies.

1913 ATMOSPHERIC SCIENCES AND METEOROLOGY

Study of the phenomena and processes which occur in the atmospheric environment.

1914 GEOLOGY

Program includes history of earth and its life, especially as recorded in rocks. Encompasses the structure, composition, origin, distribution and modification of materials upon and within the earth.

1917 EARTH SCIENCES, GENERAL

An interdisciplinary study of materials, energy and resources in the areas of: the solid earth and its interior; the atmosphere; the hydrosphere; the earth's environment in space and time.

1918 PALEONTOLOGY

Study of the morphologic, systematic, and ecologic aspects of invertebrate fossils and uses of fossils in strategraphic work.

1919 OCEANOGRAPHY

Study of the physical and chemical properties of seawater; water masses of the oceans; ocean circulation and measurement techniques.

1998 PHYSICAL SCIENCES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

1999 Other, Specify. (Include Special Projects and Study Courses)

2000 PSYCHOLOGY

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with the nature, functions and capabilities of the mind.

2001 PSYCHOLOGY, GENERAL

Program concerned with the nature, functions and capabilities of the mind. A scientific study of human behavior.

2005 SOCIAL PSYCHOLOGY

Studies include ways in which personal adjustment, mental processes, and skilled performances vary as functions of differences in social experience.

2008 INDUSTRIAL PSYCHOLOGY

Includes consideration of job analysis, personnel selection and appraisal, organizational and social context of human work, physical environment and consumer behavior.

2098 PSYCHOLOGY WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

2099 Other, Specify. (Include Special Projects and Study Courses)

2100 PUBLIC AFFAIRS AND SERVICES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., related to developing and improving competencies in the management and operation of governmental agencies.

2101 COMMUNITY SERVICES, GENERAL

Programs related to developing competencies in the management and operation of governmental agencies.

2102 PUBLIC ADMINISTRATION

Study of principles and practices of federal, state and local administration. (14.08)

2103 PARKS AND RECREATION MANAGEMENT

Covers the history, nature, scope, and significance of outdoor recreation in American life, with emphasis on user-resources relationships, special problems, policy issues, and innovation.

2104 SOCIAL WORK AND HELPING SERVICES (Other than clinical social work)

Designed for those who plan to enter such fields as public assistance, correctional services, and certain group work activities and community welfare organizations. (17.28)

2105 LAW ENFORCEMENT

A planned sequence of classroom instruction and laboratory experiences designed to prepare a student to function as a generalist in any law enforcement agency or an evidence technician operating in a crime laboratory. (16.0605)

2130 CORRECTIONAL SCIENCE

Specialized classroom and practical experiences designed to supplement the training provided by officially designated law enforcement agencies to prepare a person to work as a correctional officer. (17.2802)

2131 PROBATION AND PAROLE

Specialized classroom and practical experiences designed to supplement the training provided by officially designated law enforcement agencies to prepare a person to work as a parole officer. (17.2802)

2132 INDUSTRIAL SECURITY

Specialized classroom and practical experience designed to supplement the training provided by industrial and business organizations to prepare persons to work as an industrial security officer. (17.2802)

2133 FIRE CONTROL TECHNOLOGY

Specialized classroom and practical experiences concerned with the practices and techniques of firefighting. (17.2801)

2134 FIRE AND SAFETY TECHNOLOGY

A planned sequence of classroom instruction and practical experiences designed to prepare the student to function as a fire control and fire safety specialist. (16.0602)

2198 PUBLIC AFFAIRS AND SERVICES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

2199 Other, Specify. (Include Special Projects and Study Courses)

2200 SOCIAL SCIENCES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., having to do with all aspects of the past and present activities, conduct, interactions, and organizations of humans.

2201 SOCIAL SCIENCES, GENERAL

Program includes courses in anthropology, economics, geography, history, political science, psychology, sociology and American studies.

2202 ANTHROPOLOGY

Study of orientations and contributions of archeology, physical and cultural anthropology. Includes studies of language, art, technology, and society.

2203 ARCHEOLOGY

Study of the growth and development of human cultures. Covers worldwide prerecorded history from the Old Stone Age to the Iron Age.

2204 ECONOMICS

Program encompasses an analyses of the economic system and its operation, including theory of determination of the level of output and functions of the market and pricing of products.

2205 HISTORY

Spans a broad foundation of courses including the following fields: Africa, Asia, Ancient and Medieval Europe, Modern Europe, Latin America and United States.

2206 GEOGRAPHY

Program in the social and natural sciences permitting work in related disciplines and concentrations in cultural, physical or regional aspects of world study.

2207 POLITICAL SCIENCE AND GOVERNMENT

Program covers nature and development of political institutions and processes; nature of modern political ideologies.

2208 SOCIOLOGY

Study of analyses of human relationships through a study of cultural origins, personality development, social interaction, community organization, collective behavior, institutional growth, and social change.

2210 INTERNATIONAL RELATIONS

Study of relations between nations from the early city-states system to the present, and presents an understanding of the forces that govern these relations.

2211 AFRO-AMERICAN (BLACK CULTURE) STUDIES

Includes study, research and the advancement of public understanding in the life-styles, history, problems and prospects of African-Americans.

2212 AMERICAN INDIAN CULTURAL STUDIES

Includes study, research and the advancement of public understanding in the life-styles, history, problems and prospects of American Indians.

2213 MEXICAN-AMERICAN CULTURAL STUDIES

Includes study, research and the advancement of public understanding in the life-styles, history, problems and prospects of Mexican-Americans.

2214 URBAN STUDIES

Provides a basic analysis of a wide variety of urban problems and an understanding of their physical, social, economic and political aspects, together with directions for solutions.

2230 ASIAN-AMERICAN CULTURAL STUDIES

Includes study, research, and the advancement of public understanding in the life styles, history, problems, and prospects of Asian-Americans.

2298 SOCIAL SCIENCES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

2299 Other, Specify. (Include Special Projects and Study Courses)

3000 COMMERCIAL SERVICES

Includes those subject field designations associated with the development of skills required for the field of commerce.

3001 COMMERCIAL SERVICES, GENERAL

Concentration has been in two or more of the specific areas of commerce without major emphasis to any one.

3002 FOOD SERVICE TECHNOLOGY

Organized specialized learning experiences which include, theory, laboratory, and shopwork as they relate to planning, selection, purchasing, preserving, preparing, and serving food and food products. (17.29)

3003 LEATHERWORKING

Classroom and shop experiences concerned with the fabrication and repair of all types of leather and artificial leather products. (17.3402)

3004 WOODWORKING

Experiences concerned with woodworking occupations other than construction carpentry. (17.36)

3005 CUSTODIAL SERVICES

Classroom and shop experiences concerned with all phases of the care and cleaning of buildings, fixtures, and furnishings, including all types of building interiors such as linoleum, plastic, terrazzo, tile and wood floors; rugs; and plastic, wood panel, paint and synthetic wall coverings. (17.11)

3006 PERSONAL SERVICES -- BARBERING

Classroom and practical experiences concerned with hair cutting and styling, shaving, shampooing and massaging. (17.2601)

3007 PERSONAL SERVICES -- COSMETOLOGY

Classroom and practical experiences concerned with a variety of beauty treatments, including the care and beautification of the hair, complexion, and hands. (17.2602)

3008 PERSONAL SERVICES -- DRYCLEANING

Classroom and practical experiences concerned with theory and knowledge in drycleaning plant management and processes. (17.1601)

3098 COMMERCIAL SERVICES WORK EXPERIENCE EDUCATION

A program having as its purpose the extension of vocational learning experiences for the student through supervised employment in the occupation.

3099 Other, Specify. (Include Special Projects and Study Courses)

4900 INTERDISCIPLINARY STUDIES

Includes those subject field designations which characterize students, faculty, facilities, certificate and degree programs, etc., involving more than one major discipline without primary concentration in any one area.

4901 GENERAL LIBERAL ARTS AND SCIENCES

Provides for a wide distribution of courses that contribute to a balance of intellectual interests in the disciplines of this category.

4902 BIOLOGICAL AND PHYSICAL SCIENCES

Provides for a wide distribution of courses that contribute to a balance of intellectual interests in the disciplines of this category.

4903 HUMANITIES AND SOCIAL SCIENCES

Provides for a wide distribution of courses that contribute to a balance of intellectual interests in the disciplines of this category.

4904 ENGINEERING AND OTHER DISCIPLINES

Provides for a wide distribution of courses that contribute to a balance of intellectual interests in the discipline of this category.

4905 HUMANITIES AND FINE ARTS

Provides for a wide distribution of courses that contribute to a balance of intellectual interests in the discipline of this category.

4930 GENERAL STUDIES

Includes orientation, leadership, personal dynamics, study skills, and other general education type classes.

4999 Other, Specify. (Include Special Projects and Study Courses)

5300 APPRENTICESHIP

Includes those subject field designations associated with development of skills required for trade, construction, and mechanical occupations.

5330 CARPENTRY

Experiences involving layout, fabrication, assembly, installation, and repair of structural units. (17.1001)

5331 ELECTRICITY

Experiences concerned with the layout, assembly, installation, testing, and maintenance of electrical fixtures, apparatus, and wiring used in electrical systems. (17.1002)

5332 PLUMBING AND PIPEFITTING

Experiences concerned with layout, assembly, installing, altering and repairing piping systems. (17.1007)

5333 GLAZING

Experiences concerned with preparing, fitting, and installing glass in structures and other openings of buildings such as windows, doors, and partitions or in objects such as display cases. (17.1009)

5334 ROOFING

Experiences concerned with covering roofs and exterior walls of structures with waterproofing or insulating materials. (17.1010)

5335 MASONRY

Experiences concerned with the cutting, chipping, and fixing in position of concrete blocks, brick, and glass blocks using bonding materials and handtools. (17.1004)

5336 DRY-WALL INSTALLATION

Experiences concerned with the installation of wallboard, plasterboard, or other interior surfaces of structures. (17.1008)

5337 PLASTERING

Experiences concerned with the application of plaster, stucco, and similar materials to interior and exterior surfaces of structures. (17.1006)

5338 PAINTING AND DECORATING

Experiences concerned with the preparation and finishing of exterior and interior surfaces by the application of protective or decorative coating materials such as lacquer, paint, and wallpaper. (17.1005)

5339 MILLWORK AND CABINET MAKING

Experiences concerned with production of products such as window frames, moldings, trim, and panels; and with making such products as furniture, store fixtures, kitchen cabinets, and office equipment. (17.3601)

5340 METAL TRADES

Experiences designed to prepare an all-round metalworker capable of fabricating and assembling a variety of products. (17.2304)

5341 WELDING AND CUTTING

Experiences concerned with all types of metal welding, brazing, and flame cutting. (17.2306)

5342 MACHINE TOOL OPERATION

Experiences to prepare a worker to run a machine, e.g., lathe, grinder, drill press, milling machine, or shaper. (17.2303)

5343 HEAVY EQUIPMENT MAINTENANCE

Experiences concerned with the general maintenance and overhaul of heavy equipment. (17.100301)

5344 HEAVY EQUIPMENT OPERATION

Experiences concerned with the uses and operation of heavy equipment. (17.100302)

5345 AUTOMOTIVE MECHANICS

Experiences concerned with the components of the vehicle, including engine, power transmission, steering, brakes, and electrical systems. (17.0302)

5346 AUTOMOTIVE BODY AND FENDER

Experiences concerned with all phases of the repair of damaged bodies and fenders. (17.0301)

5347 GRAPHIC ARTS OCCUPATIONS

Experiences as they relate to all phases of hot and cold typesetting, layout, composition, presswork, and binding, and other graphic arts related to the printing industry. (17.19)

5348 STATIONARY ENGINEERING

Experiences related to the installation, operation, and maintenance of large power sources. (17.32)

5399 Other, Specify. (Include Special Projects and Study Courses) (17.1099)

STANDARD CROSSOVER

CLASSIFICATION OF INSTRUCTIONAL DISCIPLINES

TO

USOE VOCATIONAL CLASSIFICATION SYSTEM

		USOE
0100	AGRICULTURE AND NATURAL RESOURCES	--
0101	AGRICULTURE, GENERAL	01.0199
0102	AGRONOMY, FIELD CROPS AND CROP MANAGEMENT	01.0102
0103	SOILS SCIENCE (Management and Conservation)	01.0303
0104	ANIMAL SCIENCE (Husbandry)	01.0101
0105	DAIRY SCIENCE (Husbandry)	01.0101
0106	POULTRY SCIENCE	01.0101
0107	FISH, GAME AND WILDLIFE MANAGEMENT	01.0604
0108	HORTICULTURE (Fruit and Vegetable)	01.0102
0109	ORNAMENTAL HORTICULTURE	01.0599
0110	AGRICULTURAL AND FARM MANAGEMENT	01.0104
0111	AGRICULTURAL ECONOMICS	01.0299
0112	AGRICULTURAL BUSINESS	01.0299
0113	FOOD SCIENCE AND TECHNOLOGY	01.0401
0114	FORESTRY	01.0601
0115	NATURAL RESOURCES MANAGEMENT	01.0699
0116	AGRICULTURE AND FORESTRY TECHNOLOGIES	16.0299
0117	RANGE MANAGEMENT	01.0608
0130	AGRICULTURAL RESOURCES - AIR	01.0606
0131	AGRICULTURAL RESOURCES - RECREATION	01.0602
0132	AGRICULTURAL RESOURCES - WATER	01.0605
0133	ORNAMENTAL HORTICULTURE - LANDSCAPING	01.0504
0134	ORNAMENTAL HORTICULTURE - TURF MANAGEMENT	01.0506
0198	AGRICULTURE WORK EXPERIENCE EDUCATION	01.9900
0199	Other Specify. (Include Special Projects and Study Courses)	01.9900

		USOE
0200	ARCHITECTURE AND ENVIRONMENTAL DESIGN	--
0201	ENVIRONMENTAL DESIGN, GENERAL	--
0202	ARCHITECTURE	--
0203	INTERIOR DESIGN	17.0701
0204	LANDSCAPE ARCHITECTURE	--
0205	URBAN ARCHITECTURE	--
0206	CITY, COMMUNITY AND REGIONAL PLANNING	--
0230	ARCHITECTURAL TECHNOLOGY	16.0103
0298	ARCHITECTURE AND ENVIRONMENTAL DESIGN WORK EXPERIENCE EDUCATION	--
0299	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
0300	AREA STUDIES	--
0301	ASIAN STUDIES, GENERAL	--
0305	AFRICAN STUDIES	--
0308	LATIN AMERICAN STUDIES	--
0310	EUROPEAN STUDIES	--
0313	AMERICAN STUDIES	--
0399	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
0400	BIOLOGICAL SCIENCES	--
0401	BIOLOGY, GENERAL	--
0402	BOTANY, GENERAL	--
0403	BACTERIOLOGY	--
0407	ZOOLOGY, GENERAL	--
0409	PHARMACOLOGY, HUMAN AND ANIMAL	--
0410	PHYSIOLOGY, HUMAN AND ANIMAL (Include Anatomy)	--
0411	MICROBIOLOGY	--
0412	ANATOMY	--
0414	BIOCHEMISTRY	--
0418	MARINE BIOLOGY	--
0420	ECOLOGY	--
0421	ENTOMOLOGY	--
0423	RADIOBIOLOGY	--
0424	NUTRITION, SCIENTIFIC (Excludes Nutrition in Home Economics and Dietetics)	--
0498	BIOLOGICAL SCIENCES WORK EXPERIENCE EDUCATION	--
0499	Other, Specify. (Includes Special Projects and Study Courses)	--

		USOE
0500	BUSINESS AND MANAGEMENT	--
0501	BUSINESS AND COMMERCE, GENERAL	14.0303
0502	ACCOUNTING	14.0101
0503	BUSINESS STATISTICS	--
0504	BANKING AND FINANCE	14.0105
0505	INVESTMENTS AND SECURITIES	--
0506	BUSINESS MANAGEMENT AND ADMINISTRATION	14.0899
0508	HOTEL AND RESTAURANT MANAGEMENT	04.1100
0509	MARKETING AND PURCHASING	04.1200
0510	TRANSPORTATION AND PUBLIC UTILITIES	04.1900
0511	REAL ESTATE	04.1700
0512	INSURANCE	04.1300
0514	SECRETARIAL STUDIES	14.0799
0515	PERSONNEL MANAGEMENT	14.0603
0516	LABOR AND INDUSTRIAL RELATIONS	17.1700
0517	BUSINESS ECONOMICS	--
0530	ADVERTISING SERVICES	04.0100
0531	APPAREL AND ACCESSORIES DISTRIBUTION	04.0200
0532	FOOD DISTRIBUTION - WHOLESALE	04.0600
0533	FOOD DISTRIBUTION - RETAIL	04.0700
0534	GENERAL MERCHANDISE	04.0800
0535	PETROLEUM PRODUCTS DISTRIBUTION	04.1600
0536	RETAIL TRADE - OTHER	04.2000
0537	WHOLESALE TRADE - OTHER	04.3100
0538	GENERAL CLERICAL - FILING AND OFFICE MACHINES	14.0302
0539	MATERIALS SUPPORT OCCUPATIONS	14.0599
0540	TYPING AND RELATED OCCUPATIONS	14.0999
0541	FOREMANSHIP, SUPERVISION, AND MANAGEMENT DEVELOPMENT	17.1700
0542	RECREATION AND TOURISM	04.1800
0598	BUSINESS WORK EXPERIENCE EDUCATION	14.9900
0599	Other Specify. (Include Special Projects and Study Courses)	14.9900

		USOE
0600	COMMUNICATIONS	--
0601	COMMUNICATIONS, GENERAL	--
0602	JOURNALISM (Printed Media)	--
0603	RADIO/TELEVISION	--
0604	ADVERTISING	04.0100
0605	COMMUNICATION MEDIA	14.0499
0630	INFORMATION COMMUNICATION OCCUPATIONS	14.0401
0698	COMMUNICATIONS WORK EXPERIENCE EDUCATION	14.0499
0699	Other, Specify. (Include Special Projects and Study Courses)	14.0499

		USOE
0700	COMPUTER AND INFORMATION SCIENCE	--
0701	COMPUTER AND INFORMATION SCIENCES, GENERAL	14,0299
0702	INFORMATION SCIENCES AND SYSTEMS	14.0499
0703	DATA PROCESSING	14.0299
0704	COMPUTER PROGRAMMING	14.0203
0705	SYSTEMS ANALYSIS	14.0204
0730	DATA PROCESSING TECHNOLOGY	16.0117
0798	COMPUTER AND INFORMATION SCIENCE WORK EXPERIENCE EDUCATION	14.9900
0799	Other, Specify. (Include Special Projects and Study Courses)	14.9900

		USOE
0800	EDUCATION	--
0801	EDUCATION, GENERAL	--
0808	SPECIAL EDUCATION, GENERAL	--
0823	PRE-ELEMENTARY EDUCATION (Pre-School Education)	09.0201
0835	PHYSICAL EDUCATION	--
0837	HEALTH EDUCATION	--
0839	INDUSTRIAL ARTS	--
0850	EDUCATIONAL ASSISTANTS	14.0601
0851	RECREATIONAL ASSISTANTS	14.0601
0898	EDUCATION WORK EXPERIENCE EDUCATION	14.0699
0899	Other, Specify. (Include Special Projects and Study Courses)	14.0699

		USOE
0900	ENGINEERING AND RELATED FIELDS	--
0901	ENGINEERING, GENERAL	16.0699
0902	AEROSPACE, AERONAUTICAL, AND ASTRONAUTICAL	16.0101
0903	AGRICULTURAL	01.0399
0905	BIOENGINEERING AND BIOMEDICAL TECHNOLOGY	16.0302
0906	CHEMICAL (Including Petroleum Refining)	16.0105
0907	PETROLEUM (Excluding Petroleum Refining)	16.0116
0908	CIVIL, CONSTRUCTION, AND TRANSPORTATION	16.0106
0910	MECHANICAL	16.0113
0913	INDUSTRIAL AND MANAGEMENT	16.0111
0914	METALLURGICAL	16.0114
0915	MATERIALS	16.0114
0920	NUCLEAR	17.2099
0921	MECHANICS	17.0302
0922	ENVIRONMENTAL AND SANITARY	07.0799
0924	OCEAN	16.0604
0930	DIESEL	17.1200
0931	ELECTRICAL TECHNOLOGY	16.0107
0932	ELECTRICAL	17.1499
0933	ELECTRONIC TECHNOLOGY	16.0108
0934	ELECTRONICS	17.1599
0935	ELECTROMECHANICAL	16.0109
0936	ENVIRONMENTAL-CONTROL TECHNOLOGY	16.0110
0937	METALWORKING	17.2399
0938	METALLURGY	17.2400
0939	AIR POLLUTION	16.9901
0940	APPLIANCE MAINTENANCE	17.0201
0941	BUSINESS MACHINE MAINTENANCE	17.0600
0942	INSTRUMENTATION TECHNOLOGY	16.0112
0943	INSTRUMENT MAINTENANCE	17.2101
0944	AIR CONDITIONING	17.0199
0945	REFRIGERATION	17.3000
0946	AUTOMOTIVE - BODY AND FENDER	17.0301
0947	AUTOMOTIVE MECHANICS	17.0302
0948	AUTOMOTIVE TECHNOLOGY	17.0399

		USOE
0949	SMALL ENGINE REPAIR	17.3100
0950	AVIATION MAINTENANCE	17.0401
0951	AVIATION - PILOT TRAINING	16.0601
0952	BLUEPRINT READING	17.0500
0953	DRAFTING TECHNOLOGY	17.1300
0954	PLASTICS	17.2700
0955	STATIONARY ENGINEERING	17.3299
0956	MANUFACTURING TECHNOLOGY	16.0113
0957	SURVEYING	--
0958	WATER AND WASTE WATER TECHNOLOGY	16.9902
0959	MARITIME OCCUPATIONS	17.0899
0960	SEAMANSHIP	17.0801
0998	ENGINEERING WORK EXPERIENCE EDUCATION	17.9900
0999	Other, Specify. (Include Special Projects and Study Courses)	17.9900

		USOE
1000	FINE AND APPLIED ARTS	--
1001	FINE ARTS, GENERAL	--
1002	ART	--
1003	ART HISTORY AND APPRECIATION	--
1004	MUSIC (Performing, Composition Theory)	--
1005	MUSIC	--
1006	MUSIC HISTORY AND APPRECIATION	--
1007	DRAMATIC ARTS	--
1008	DANCE	--
1009	APPLIED DESIGN (Includes ceramics, metalsmithing, commercial art)	17.0799
1010	CINEMATOGRAPHY	--
1011	PHOTOGRAPHY	17.0999
1030	GRAPHIC ARTS	17.1999
1098	FINE AND APPLIED ARTS WORK EXPERIENCE EDUCATION	17.1999
1099	Other, Specify. (Include Special Projects and Study Courses)	17.1999

		USOE
1100	FOREIGN LANGUAGE	--
1101	FOREIGN LANGUAGES, GENERAL	--
1102	FRENCH	--
1103	GERMAN	--
1104	ITALIAN	--
1105	SPANISH	--
1106	RUSSIAN	--
1107	CHINESE	--
1108	JAPANESE	--
1109	LATIN	--
1111	HEBREW AND SEMITIC	--
1112	ARABIC	--
1116	AFRICAN LANGUAGES (Non-Semitic)	--
1199	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
1200	HEALTH SERVICES	--
1201	HEALTH SERVICES, GENERAL	07.0399
1203	NURSING	07.0301
1208	OCCUPATIONAL THERAPY	07.0401
1212	PHYSICAL THERAPY	07.0402
1213	DENTAL HYGIENE	07.0102
1214	PUBLIC HEALTH	07.0799
1215	MEDICAL RECORD LIBRARIANSHIP	07.9900
1217	BIOMEDICAL COMMUNICATION	07.0299
1222	CLINICAL SOCIAL WORK	07.0906
1223	MEDICAL LABORATORY TECHNOLOGIES	07.0203
1224	DENTAL TECHNOLOGIES	07.0103
1225	RADIOLOGIC TECHNOLOGIES	07.0501
1230	DENTAL ASSISTING	07.0101
1231	MEDICAL LABORATORY TECHNOLOGY - CYTOLOGY	07.0201
1232	MEDICAL LABORATORY TECHNOLOGY - HEMATOLOGY	07.0204
1233	MEDICAL LABORATORY TECHNOLOGY - HISTOLOGY	07.0202
1234	MENTAL HEALTH TECHNICIAN	07.0801
1235	HOME HEALTH AID	07.0307
1236	NURSING ASSISTANCE (Aid)	07.0303
1237	OBSTETRICAL AND SURGICAL TECHNICIAN	07.0305
1238	PRACTICAL (VOCATIONAL) NURSING	07.0302
1239	PSYCHIATRIC AID AND TECHNICIAN	07.0304
1240	SCHOOL HEALTH AID	07.0308
1241	OPHTHALMIC	07.0601
1242	RADIATION THERAPY	07.0502
1243	PROSTETICS AND ORTHOTICS AND ORTHOPEDICS	07.0910
1244	MEDICAL ASSISTANT	07.0904
1245	RESPIRATORY THERAPY	07.0903
1298	HEALTH SERVICES WORK EXPERIENCE EDUCATION	07.9900
1299	Other, Specify. (Include Special Projects and Study Courses)	07.9900

		USOE
1300	HOME ECONOMICS	--
1301	HOME ECONOMICS, GENERAL	09.0101
1302	HOUSING AND HOME FURNISHING	09.0109
1303	CLOTHING AND TEXTILES	09.0103
1304	CONSUMER ECONOMICS	09.0104
1305	CHILD DEVELOPMENT	09.0201
1305	FAMILY RELATIONS	09.0106
1306	FOODS AND NUTRITION (Includes Dietetics)	09.0107
1307	INSTITUTIONAL MANAGEMENT	09.0205
1330	CARE AND GUIDANCE OF CHILDREN	09.0201
1331	CLOTHING MANAGEMENT, PRODUCTION AND SERVICES	09.0202
1332	FOOD MANAGEMENT, PRODUCTION AND SERVICES	09.0203
1333	HOME FURNISHINGS, EQUIPMENT AND SERVICES	09.0204
1398	HOME ECONOMICS WORK EXPERIENCE EDUCATION	09.0299
1399	Other, Specify. (Include Special Projects and Study Courses)	09.0299

		USOE
1400	LAW	--
1401	LAW, GENERAL	--
1499	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
1500	LETTERS	--
1501	ENGLISH, GENERAL	--
1502	LITERATURE	--
1504	CLASSICS	--
1505	LINGUISTICS (Includes Phonetics, Semantics, and Philology)	--
1506	SPEECH AND DEBATE AND FORENSIC SCIENCE (Rhetoric and Public Address)	--
1507	CREATIVE WRITING	--
1508	ENGLISH AS A FOREIGN LANGUAGE	--
1509	PHILOSOPHY	--
1510	RELIGIOUS STUDIES (Exclude Theological Professions)	--
1530	ENGLISH - READING	--
1598	LETTERS WORK EXPERIENCE EDUCATION	--
1599	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
1600	LIBRARY SCIENCE	--
1601	LIBRARY SCIENCE, GENERAL	14.0499
1630	LIBRARY TECHNOLOGIES	14.0499
1698	LIBRARY SCIENCE WORK EXPERIENCE EDUCATION	14.0499
1699	Other, Specify. (Include Special Projects and Study Courses)	14.0499

		USOE
1700	MATHEMATICS	--
1701	MATHEMATICS, GENERAL	--
1702	STATISTICS, MATHEMATICAL AND THEORETICAL	--
1703	APPLIED MATHEMATICS	--
1799	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
1800	MILITARY STUDIES	--
1801	MILITARY SCIENCES, GENERAL	--
1899	Other, Specify.	--

		USOE
1900	PHYSICAL SCIENCES	--
1901	PHYSICAL SCIENCES, GENERAL	--
1902	PHYSICS, GENERAL	--
1905	CHEMISTRY, GENERAL (Exclude Biochemistry)	--
1906	INORGANIC CHEMISTRY	--
1907	ORGANIC CHEMISTRY	--
1909	ANALYTICAL CHEMISTRY	--
1911	ASTRONOMY	--
1912	ASTROPHYSICS	--
1913	ATMOSPHERIC SCIENCES AND METEOROLOGY	--
1914	GEOLOGY	--
1917	EARTH SCIENCES, GENERAL	--
1918	PALEONTOLOGY	--
1919	OCEANOGRAPHY	--
1998	PHYSICAL SCIENCES WORK EXPERIENCE EDUCATION	--
1999	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
2000	PSYCHOLOGY	--
2001	PSYCHOLOGY, GENERAL	--
2005	SOCIAL PSYCHOLOGY	--
2008	INDUSTRIAL PSYCHOLOGY	--
2098	PSYCHOLOGY WORK EXPERIENCE EDUCATION	--
2099	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
2100	PUBLIC AFFAIRS AND SERVICES	--
2101	COMMUNITY SERVICES, GENERAL	17.2899
2102	PUBLIC ADMINISTRATION	14.0801
2103	PARKS AND RECREATION MANAGEMENT	01.0602
2104	SOCIAL WORK AND HELPING SERVICES (Other Than Clinical Social Work)	17.2899
2105	LAW ENFORCEMENT	16.0605
2130	CORRECTIONAL SCIENCE	17.2802
2131	PROBATION AND PAROLE	17.2802
2132	INDUSTRIAL SECURITY	17.2802
2133	FIRE CONTROL TECHNOLOGY	17.2801
2134	FIRE AND SAFETY TECHNOLOGY	16.0602
2198	PUBLIC AFFAIRS AND SERVICES WORK EXPERIENCE EDUCATION	17.2899
2199	Other, Specify. (Include Special Projects and Study Courses)	17.2899

		USOE
2200	SOCIAL SCIENCES	--
2201	SOCIAL SCIENCES, GENERAL	--
2202	ANTHROPOLOGY	--
2203	ARCHEOLOGY	--
2204	ECONOMICS	--
2205	HISTORY	--
2206	GEOGRAPHY	--
2207	POLITICAL SCIENCE AND GOVERNMENT	--
2208	SOCIOLOGY	--
2210	INTERNATIONAL RELATIONS	--
2211	AFRO-AMERICAN (BLACK CULTURE) STUDIES	--
2212	AMERICAN INDIAN CULTURAL STUDIES	--
2213	MEXICAN-AMERICAN CULTURAL STUDIES	--
2214	URBAN STUDIES	--
2230	ASIAN-AMERICAN CULTURAL STUDIES	--
2298	SOCIAL SCIENCES WORK EXPERIENCE EDUCATION	--
2299	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
3000	COMMERCIAL SERVICES	--
3001	COMMERCIAL SERVICES, GENERAL	17.2699
3002	FOOD SERVICE TECHNOLOGY	17.2999
3003	LEATHERWORKING	17.3499
3004	WOODWORKING	17.3601
3005	CUSTODIAL SERVICES	17.1100
3006	PERSONAL SERVICES - BARBERING	17.2601
3007	PERSONAL SERVICES - COSMETOLOGY	17.2602
3008	PERSONAL SERVICES - DRYCLEANING	17.1699
3098	COMMERCIAL SERVICES WORK EXPERIENCE EDUCATION	17.2699
3099	Other, Specify. (Include Special Projects and Study Courses)	17.2899

		USOE
4900	INTERDISCIPLINARY STUDIES	--
4901	GENERAL LIBERAL ARTS AND SCIENCES	--
4902	BIOLOGICAL AND PHYSICAL SCIENCES	--
4903	HUMANITIES AND SOCIAL SCIENCES	--
4904	ENGINEERING AND OTHER DISCIPLINES	--
4905	HUMANITIES AND FINE ARTS	--
4930	GENERAL STUDIES	--
4999	Other, Specify. (Include Special Projects and Study Courses)	--

		USOE
5300	APPRENTICESHIP	--
5330	CARPENTRY	17.1001
5331	ELECTRICITY	17.1002
5332	PLUMBING AND PIPEFITTING	17.1007
5333	GLAZING	17.1009
5334	ROOFING	17.1010
5335	MASONRY	17.1004
5336	DRY-WALL INSTALLATION	17.1008
5337	PLASTERING	17.1006
5338	PAINTING AND DECORATING	17.1005
5339	MILLWORK AND CABINET MAKING	17.3601
5340	METAL TRADES	17.2304
5341	WELDING AND CUTTING	17.2306
5342	MACHINE TOOL OPERATION	17.2303
5343	HEAVY EQUIPMENT MAINTENANCE	17.1003
5344	HEAVY EQUIPMENT OPERATION	17.1003
5345	AUTOMOTIVE MECHANICS	17.0302
5346	AUTOMOTIVE BODY AND FENDER	17.0301
5347	GRAPHIC ARTS OCCUPATIONS	17.1902
5348	STATIONARY ENGINEERING	17.3299
5399	Other, Specify. (Include Special Projects and Study Courses)	17.1099

STANDARD CROSSOVER

USOE VOCATIONAL CLASSIFICATION SYSTEM

USOE VOCATIONAL CLASSIFICATION CODE SEQUENCE

TO

CLASSIFICATION OF INSTRUCTIONAL DISCIPLINES

AGRICULTURE

Vocational Classification	CID
01.01	
01	0104, 0105, 0106
02	0102, 0108
03	
04	0110
99	0101
02	
01	
02	
03	
04	
99	0111, 0112
03	
01	
02	
03	0103
04	
05	
06	
07	
99	0903
04	
01	0113
02	
99	
01.05	
01	
02	
03	
04	0133
06	0134
99	0109
06	
01	0114
02	0131, 2103
03	
04	0107
05	0132
06	0130
07	
08	0117
99	0115
07	
01	
02	
03	
04	
05	
06	
99	
99	0198, 0199

DISTRIBUTIVE EDUCATION

Vocational Classification	CID
04.	
01	0530, 0604
02	0531
03	
04	
05	
06	0532
07	0533
08	0534
09	
10	
11	0508
12	0509
13	0512
14	
15	
16	0535
17	0511
18	0542
19	0510
20	0536
31	0537
99	

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OFFICE OCCUPATIONS

Vocational Classification	CID
14.01	
01	0502
02	
03	
04	
05	0504
99	
02	
01	
02	
03	0704
04	0705
99	0701, 0703
03	
01	
02	0538
03	1501
99	
04	
01	0630
02	
03	
04	
05	
06	
99	0605, 0698, 0699, 0702
14.05	
01	
02	
03	
04	
05	
99	0539
06	
01	0850, 0851
02	
03	0515
99	0898, 0899
07	
01	
02	
03	
99	0514
08	
01	2102
02	
03	
04	
05	
99	0506
09	
01	
02	
99	0540
99	0598, 0599, 0798, 0799

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07.XXXX

HEALTH OCCUPATIONS EDUCATION

Vocational Classification		CID
07.01		
	01	1230
	02	1213
	03	1224
	99	
02		
	01	1231
	02	1233
	03	1223
	04	1232
	99	1217
03		
	01	1203
	02	1238
	03	1236
	04	1239
	05	1237
	06	
	07	1235
	08	1240
	99	1201
04		
	01	1208
	02	1212
	03	
	04	
	99	

Vocational Classification		CID
07.05		
	01	1225
	02	1242
	03	
	99	
06		
	01	1241
	02	
	03	
	99	
07		
	01	
	02	
	03	
	99	922, 1214
08		
	01	1234
	02	
	99	
09		
	01	
	02	
	03	1245
	04	1244
	05	
	06	1222
	07	
	08	
	09	
	10	1243
	99	1215, 1298, 1299

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HOME ECONOMICS

Vocational Classification	CID
09.01	
01	1301
02	
03	1303
04	1304
05	
06	1308
07	1306
08	
09	1302
99	
02	
01	0823, 1305, 1330
02	1331
03	1332
04	1333
05	1307
99	1399, 1398

TECHNICAL EDUCATION

Vocational Classification	CID
16.01	
01	0902
02	
03	0230
04	
05	0906
06	0908
07	0931
08	0933
09	0935
10	0936
11	0913
12	0942
13	0910, 956 (16.011303)
14	0914, 0915
15	
16	0907
17	0730
99	
02	
01	
02	
03	
04	
99	0116

Vocational Classification	CID
16.03	
01	
02	0905
03	
04	
05	
99	
04	
01	
02	
99	
05	
01	
02	
03	
04	
05	
06	
99	
06	
01	0951
02	2134
03	
04	0924
05	2105, 2209
99	0901
99	
01	0939
02	0958

TRADE & INDUSTRIAL OCCUPATIONS 17.XXXX

Vocational Classification	CID
17.01	
01	
02	
03	
99	0944
02	
01	0940
02	
03	
01	0946, 5346
02	0921, 0947, 5345
03	
99	0948
04	
01	0950
02	
03	
99	
05	0952
06	0941
07	
01	0203
02	
03	
99	1009
08	
01	0960
02	
99	0959
17.09	
01	
99	1011
10	
01	5330
02	5331
03	5343(17.100301) 5344 (17.100302)
04	5335
05	5338
06	5337
07	5332
08	5336
09	5333
10	5334
99	5399
11	3005
12	0930
13	0953
14	
01	
02	
03	
99	0932
15	
01	
02	
03	
99	0934

TRADE & INDUSTRIAL OCCUPATIONS

Vocational Classification	CID	Vocational Classification	CID
17.16		17.23	
01		01	
02		02	
99	3006	03	5342
17	0516, 0541	04	5340
18		05	
19		06	5341
01		07	
02	5347	08	
03		09	
04		99	0937
05		24	0938
06		26	
99	1030, 1098, 1097	01	3006
20		02	3007
01		99	3001, 3098
02		27	0934
03		28	
99	0920	01	2133
21		02	2130, 2131, 2132
01	0943	99	2101, 2104, 2198, 2199, 3099
02		29	
22		01	
		02	
		03	
		04	
		99	3002

TRADE & INDUSTRIAL OCCUPATIONS

Vocational Classification	CID	Vocational Classification	CID
17.30	0945	17.34	
31	0949	01	
32		02	
01		99	3003
02		35	
03		36	3004
99	0955, 5348	01	3004, 5339
33		99	
01		99	0998, 0999
02			
99			

APPENDIX D

LIST OF SUPPLIES, EQUIPMENT AND CAPITAL OUTLAY

APPENDIX D

LIST OF SUPPLIES, EQUIPMENT, AND CAPITAL OUTLAY

Letters after items in the following list have the following meanings:

E = Equipment
S = Supplies
I = Site Improvements
B = Building

This list should be used in conjunction with criteria in Part IV. Many items listed as equipment are considered as materials for site improvement if attached to the land or building if attached to buildings.

If an item is not in the list, another similar item can be used. Some items must be identified by association. For example, an item is identified by associating it with one of the following supplies: chemicals, cloth, clothing, compounds, dishes, drugs, food, games, glassware, machines (small hand), medicines, paint, parts (repair), stationery, tableware, tools (hand, not in sets), and utensils; or by associating it with one of the following equipment; apparatus, appliances (household), cabinets, furniture, implements (farm), livestock, machines (large), tool sets (hand), and tools (power).

Abrasives--S
Absorbent cotton--S
Account books--S
Accounting forms--S
Accounting machines--E
Acetylene--S
Achievement tests--S
Acids--S
Adding machine ribbons--S
Adding machine tapes--S
Adding machines--E
Addressing machine plates--S
Addressing machine ribbons--S
Addressing machine stencils--S
Addressing machines--E
Adhesive tape--S
Adzes--S
Air, compressed--S
Air compressors--E
Air-conditioning systems--B
Air-conditioning units, casement--E
Air gauges, tire--S
Air hoists--E
Albums--S
Alcohol--S
Alidades, telescopic--E
Alignment gauges, camber, toe-in--E
Ammeters--E
Ammonia--S
Ampules--S
Anatomical charts--S
Anatomical models--E
Andirons--E
Anemometers--E
Anesthetics--S
Aniline dyes--S
Animal boxes--S
Annunciators--E
Antifreeze--S
Antiseptic gauze--S
Antiseptics--S
Antitoxins--S
Anvils--E
Apparatus cabinets--E
Apparatus, medical, scientific, electronic, photographic, arc-welding--E
Appliances, household--E
Applicators, throat--S
Aprons--S
Aquariums--E
Arc-welding apparatus--E

Arch supports--S
Archery sets--S
Architects scales, 1-inch measure--S
Armature growlers--E
Arrows--S
Art canvases--S
Art crayons--S
Art erasers--S
Art paints--S
Art paper--S
Asbestos--S
Ash cans--S
Asphalt--S
Asphalt roofing and siding--S
Astringents--S
Astrographs, wall--E
Athletic uniforms--S
Atlases--S
Atomizers--S
Audiometers--E
Auger bits--S
Augers--S
Autoclaves--E
Automatic regulating valves--S
Automobile accessories--S
Automobile controls for handicapped persons--S
Automobile defrosters--S
Automobile fuel tanks--S
Automobile heaters--S
Automobile lifts--E
Automobile signals--S
Automobile tires and tubes--S
Automobiles--E
Awards--S
Awls--S
Awnings, fixed--B
Awnings, removable--E
Axes--S
Babbit metal--S
Backboards, indoor, fixed--B
Backboards, outdoor, fixed--I
Backboards, portable--E
Backstops, fixed--I
Backstops, portable--E
Badges--S
Badminton rackets--S
Bags--S
Baking pans--S
Baking powder--S
Baking soda--S
Balances, beam--E
Balances, small spring--S
Baling presses, compression moulding--E
Ball bearings--S
Ball peen hammers--S
Balloons--S
Ballot boxes--S
Balls--S
Band instruments--E
Band saw blades--S
Band saws--E
Band uniforms--E
Bandages--S
Bands, rubber--S
Banners--S
Barber shop tools, electrical--E
Barber shop tools, hand--S
Barber-type furniture--E
Barographs--E
Barometers--E
Barrels--S
Bars, horizontal, portable--E
Baseballs--S
Bases, baseball--S
Bases, electric lamp--S
Bases, flagpole--I
Basins, portable--S
Basketball shoes--S
Basketballs--S
Baskets, container--S
Bath curtains--S
Bath mats--S
Bath robes--S
Bathtub fittings--S
Batons--S
Bats--S
Batteries, electric--S
Battery charges--E
Battery elements--S
Batting, cotton--S
Beads, arts and crafts--S
Beakers--S
Beam, compass--E
Bean bags--S
Bearings, ball--S
Bearings, roller--S
Beaters, egg, electric--E
Beaters, egg, hand--S
Beauty class furniture--E
Bedding--S

Bedpans--S
Beds--E
Bedspreads--S
Bedsprings--S
Beeswax--S
Bellows, hand--S
Bellows, power--E
Bells, call--S
Bells, small hand or desk--S
Belt dressings--S
Belts--S
Bench stops--S
Benches--E
Benzene--S
Bevels--S
Bicycle racks, fixed--I
Bicycle racks, portable--E
Bicycles--E
Billheads--S
Billing machines--E
Binders, agricultural--E
Binders, looseleaf--S
Binding cloth--S
Binding cord--S
Binoculars--E
Biological charts--S
Biological models--E
Biology specimens--S
Bit braces--S
Bit tools--S
Bits--S
Blackboard pointers--S
Blackboards, portable--E
Blackboards, small slate--S
Bladders--S
Blades, saw--S
Blankets--S
Blanks, printed--S
Bleachers, indoor, fixed--B
Bleachers, outdoor, fixed--I
Bleachers, portable--E
Bleaches--S
Blinds, venetian--B
Blocks, hat--S
Blocks, kindergarten--S
Blocks, surface hardened--S
Blocks, terminal--S
Blood analysis apparatus, complete--E
Blood plasma cabinets--E
Blood pressure apparatus--E
Blotter holders--S
Blotter pads--S
Blotters--S
Blowers--E
Blowpipes--S
Blueprint machines--E
Blueprint paper--S
Bluing--S
Boards, bread--S
Boards, bulletin, fixed--B
Boards, bulletin, portable--E
Boards, carrom--S
Boards, checker--S
Boards, drawing--S
Boards, emery--S
Boards, games--S
Boards, ironing--E
Boards, ironing, built-in--B
Boards, lumber--S
Boards, mounting--S
Boards, sandwich--S
Boards, wash--S
Boats or canoes--E
Bobbins--S
Bodies, bus--E
Bodies, truck--E
Bodkins--S
Boiler cleaners--S
Boiler compounds--S
Boiler firing tools--S
Bolt cutters--S
Bolts--S
Bond paper--S
Book cards--S
Book jackets--S
Book pockets--S
Book records--S
Book stacks--E
Book trucks--E
Bookbinding machinery--E
Bookcases, portable--E
Bookcases, sectional--E
Bookcloth--S
Bookcovers--S
Bookends--S
Bookkeeping forms--S
Bookkeeping machines--E
Bookplates--S
Books--S
Books, cash--S
Books, composition--S

Books, library--E
Books, looseleaf note--S
Books, record--S
Books, text--S
Boots--S
Boring machines, precision, table or verticle types--E
Bottle syphons--S
Bottles--S
Bowling alley pins--S
Bowls--S
Bowls, water closet--S
Bows, archery--S
Box files, cardboard--S
Boxes--S
Boxes, electrical--S
Boxing gloves--S
Boxing rings, complete--E
Boyle's law apparatus, complete unit--E
Brake lining--S
Brake lining machines--E
Brakes and folders, hand or power--E
Brakes, complete replacement units--S
Brass polishes--S
Brass rods--S
Brass sheets--S
Bread knives--S
Bread pans--S
Bread slicers, mechanical--E
Bread toasters, electric--E
Breadboards--S
Breakers, circuit--S
Bricks--S
Bridges, wheatstone and similar--E
Bridles--S
Briefcases--S
Broilers, electric--E
Bronze, casting--S
Bronzing liquid--S
Brooders--E
Brooms, hand--S
Brooms, power-driven--E
Brushes--S
Buckets--S
Bucksaws--S
Buffers, electric--E
Bug sprays--S
Bulbs, electric light--S
Bulbs, flower--S
Bulletin boards, fixed--B
Bulletin boards, portable--E
Bunting--S
Burettes--S
Burlap--S
Burners, Bunsen--S
Bus accessories--S
Bus chassis--E
Bus repair parts--S
Bus tickets--S
Bus tires and tubes--S
Bus tokens--S
Bus wagons--E
Buses--E
Bushings--S
Butter spreaders--S
Buttons--S
Buttons, push--S
Buzzers--S
Cabinets, apparatus--E
Cabinets, beverage cooling, ice or electric--E
Cabinets, filing--E
Cabinets, fixed--B
Cabinets, frozen food storage--E
Cabinets, ice cream, ice or electric--E
Cabinets, laboratory--E
Cabinets, lantern slide--E
Cabinets, portable--E
Cabinets, print, drafting--E
Cabinets, printers, galley--E
Cabinets, printers, type--E
Cabinets, supply--E
Cable--S
Cages--E
Cake knives--S
Cake pans--S
Cake soaps--S
Calcimine--S
Calculating machines--E
Calendar pads--S
Calendar stands--S
Calendars--S
Calico--S
Calipers--S
Call bells--S
Calorimeters, continuous flow--E
Calorimeters, electric--E
Cameras--E
Cameras, motion picture--E

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Cameras, still--E
Cameras, TV--E
Can covers--
Can openers--S
Candles--S
Candlesticks--S
Canes--S
Canners--E
Canoes--E
Cans, ash--S
Cans, garbage--S
Cans, rubbish--S
Canvas--S
Cappers--E
Caps, metal--S
Carbide--S
Carbon dioxide--S
Carbon paper--S
Carbon ribbons--S
Carborundum stones--S
Carburetors--S
Card holders--S
Card punching and sorting device--E
Card racks--E
Card tables--E
Cardboard--S
Cardboard boxes--S
Cards--S
Carpenters squares--S
Carpet beaters--S
Carpets--E
Carrom boards--S
Carrom cues--S
Carrom rings--S
Carts--E
Carvings knives--S
Cases, brief--S
Cases, cardboard--S
Cases, display--E
Cases, file--E
Cases, laboratory--E
Cases, musical instruments,
  large--E
Cases, musical instruments,
  small--S
Cases, supply--E
Cases, type--E
Cash boxes--S
Cash registers--E
Casters--S
Casting bronze--S
Catalog cards--S
Catches--S
Cattle--E
Caulking compounds--S
Caulking irons, all sizes--S
Caustics--S
Cellophane--S
Cells, photoelectric--S
Celluloid--S
Cement, construction--S
Cement, liquid--S
Centering machines--E
Centrifuges--E
Certificates--S
Chafing dishes--S
Chain hoists--E
Chains--S
Chains, tire--S
Chair pads--S
Chairs--E
Chairs, folding--E
Chalkboards, fixed--B
Chalkboards, portable--E
Chalks--S
Chamois--S
Change holders--S
Charcoal--S
Charge slips--S
Chargers, battery--E
Chart stands--E
Charts, large--E
Charts, small--S
Chassis, bus--E
Chassis, truck--E
Check handling machines--E
Checkbooks--S
Checker boards--S
Checkers--S
Checks, brass--S
Checkwriters--E
Cheesecloth--S
Chemicals--S
Chemistry glassware--S
Chemistry rubber goods--S
Chimes, large--E
Chimes, small--S
Chinaware--S
Chisels, in sets--E
Chisels, not in sets--S
Choppers, food, hand-operated--S
Choppers, food, power--E

Circuit breakers--S
Clamps--S
Clay--S
Clay modeling tools--S
Cleaners, flue--S
Cleaners, steam vapor--E
Cleaners, vacuum--E
Cleaning compounds--S
Clinometers, photoelectric--E
Clippers, electric--E
Clippers, hand--S
Clips--S
Clock systems, program, electric--B
Clocks, desk--S
Clocks, wall--E
Cloth--S
Cloth binding--S
Cloth cutting machines--E
Cloth nets--S
Clothes baskets--S
Clothes brushes--S
Clothes dryers--E
Clothes hooks--S
Clotheslines--S
Clothespins--S
Clothing--S
Clutch rebuilding apparatus--E
Coat hangers--S
Coat hooks--S
Cocoa mats--S
Coffee cans--S
Coffee grinders--E
Coffee percolators, electric--E
Coffee pots--S
Coffee urns--E
Coin, currency, and check
  handling machines--E
Colanders--S
Collapsible tables--E
Colored pencils--S
Colorimeters--E
Coloring dyes--S
Combines--E
Combs--S
Combustion analyzers--E
Comparators--E
Compasses, blackboard--S
Compasses, drawing--S
Compasses, magnetic--E
Compasses, magnetic, pocket--S
Compounds--S
Compressed air--S
Compressors, air--E
Computing machines--E
Condensers, electronic--S
Condensers, ignition distribution--S
Condiments--S
Conduit boxes--S
Conduits and fittings--S
Connecting rod aligners--E
Connecting rod boring machines--E
Connecting rod rebabbiting jigs--E
Connectors, wire--S
Construction paper--S
Containers--S
Conveyors--E
Cookers, pressure--E
Cooking stoves--E
Cooking utensils--S
Coolers, water--E
Coping saw blades--S
Copper--S
Coppers, soldering--S
Copyholders--S
Cord--S
Cords, electric--S
Cores, valve--S
Cork--S
Corkscrews--S
Cornices, metal--S
Correction fluid, stencil--S
Corrosives--S
Corrugated paper--S
Costumers--E
Costumes, theatrical--S
Cots--E
Cotter pins--S
Cotton, absorbent--S
Cotton gauze--S
Couches--E
Counter freezers--E
Counters, fixed--B
Counters, revolution and stroke--S
Countersinks--S
Couplings--S
Coveralls--S
Covers--S
Crayons--S
Crockery--S
Crocks--S

Cross-section paper--S
Crucibles--S
Crude oil--S
Crushed rock--S
Crystals, watch--S
Cues, carrom--S
Cultivators--E
Culverts, sheet metal--S
Cup hooks--S
Cupboards--E
Cups--S
Cups, grease--S
Curbs--I
Curling irons--S
Curtain rods--S
Curtains, shower and window--S
Curtains, stage--B
Curtains, cycloroma--B
Curtains, window--S
Cuticle pushers--S
Cutlery--S
Cutters, glass--S
Cutters, large--E
Cutters, pastry--S
Cutters, plane--S
Cutters, small--S
Cylinder boring machines--E
Cylinder oils--S
Cylinders, dictating machine--S
Cylinders, gas--E
Cylinders, hydrometer jar--S
Cylinders, mailing--S
Dampers--S
Date stamps--S
Daters--S
Dating machines--E
Decorations--S
Deep fat fryers--E
Deep freezers--E
Dental abrasive points--S
Dental benches--E
Dental cabinets--E
Dental chairs--E
Dental charts--S
Dental drilling apparatus--E
Dental drills--S
Dental instruments, small--S
Deodorizers--S
Desk blotters--S
Desk lamps--S
Desk letter baskets--S
Desk pads--S
Desks--E
Developers, photographic--S
Developing tanks--S
Dextrin--S
Dextrose--S
Diaries--S
Dictating machine cylinders,
discs, and tapes--S
Dictating machines--E
Dictionaries, abridged--S
Dictionaries, large unabridged--E
Dictionary stands--E
Dies, in sets--E
Dies, not in sets--S
Diesel engines, integral parts of
larger units--S
Diesel engines for use in classrooms--E
Diploma covers--S
Diploma ribbons--S
Diploma seals--S
Diplomas--S
Discs, optical--E
Discs, phonograph--S
Dish brushes--S
Dish cloths--S
Dish pans--S
Dish trucks--E
Dishes--S
Dishwashers, fixed--B
Dishwashers, portable--E
Disinfectants--S
Dispensers, soap--S
Display cases--E
Display mounts--S
Dissecting sets--S
Distilled water--S
Distilling apparatus--E
Distributor boxes--S
Distributors--S
Ditto machines--E
Dividers--S
Doilies--S
Dollies--S
Dolls--S
Doormats--S
Doors--S
Dowels--S
Drafting instruments--S
Drafting machines--E
Draglines--S

Drain cleaners--S
Drain pans--S
Drain plugs--S
Drain plungers--S
Drain tile--S
Drainpipe flushers--S
Drapery--B
Drapery cloth--S
Drawing boards--S
Drawing compasses--S
Drawing instruments--S
Drawing paper--S
Drawing pens--S
Drawing tables--E
Dressers, emery wheel--S
Dressings, belt--S
Drier, ink--S
Drier, paint--S
Drier, varnish--S
Drift meters--E
Drift pins, all sizes--S
Drill bits--S
Drill points--S
Drill presses, bench, floor
  or radial--E
Drills, hand--S
Drills, power--E
Drinking water coolers, electric
  or ice--E
Driveways--I
Drugs--S
Drums, bass, kettle, snare--E
Drums, fiber--S
Drums, metal--S
Drums, other than musical--S
Dry cells--S
Dry measures--S
Dryers--E
Dryers, clothes--E
Dryers, hair--E
Drygoods--S
Drying units, infrared--E
Dumbbells--S
Duplicating machine brushes--S
Duplicating machine ink--S
Duplicating machine paper--S
Duplicating machine parts--S
Duplicating machine rolls--S
Duplicating machines--E
Dustcloths--S
Dusters--S
Dustpans--S
Dyes--S
Earthenware--S
Easels, large--E
Easels, small--S
Edge tools, except cutting dies--S
Edgers, lawn--E
Educational tests--S
Eggbeaters, electric--E
Eggbeaters, hand--S
Elastic--S
Electric batteries--S
Electric clippers, sheep, horse--E
Electric cords--S
Electric dishwashers--E
Electric floor scrubbers--E
Electric fuses--S
Electric hot plates--E
Electric irons--E
Electric lamp bases--S
Electric light bulbs--S
Electric mixers--E
Electric sanding machines--E
Electric switches--S
Electric toasters--E
Electric tube testers--E
Electric vacuum cleaners--E
Electric waxing machines--E
Electric welding apparatus--E
Electric wires--S
Electrical boxes--S
Electrical systems--B
Electrodes--S
Electrolysis apparatus--E
Electromagnets, laboratory--S
Electronic components--S
Electronic deviation meters--E
Electronic frequentcy meters--E
Electronic power supply and
  voltage regulators--E
Electronic recording devices,
  graphical and visual--E
Electronic tubes--S
Electronic volt-ohmmeters--E
Elements, battery--S
Embossers--E
Embossing fluid--S
Embossing pans--S
Emery boards--S
Emery cloth--S
Emery powder--S

Emery wheel dressers--S
Emery wheels--S
Enamel--S
Enameled ware--S
Encyclopedia, set--E
End tables--E
Engineers scales, measure--S
Engine flushing machines--E
Engines, for use in classrooms--E
Engines, integral parts of
  larger units--S
Enlargers--E
Envelope sealers--E
Envelopes--S
Epsom salts--S
Eradicator, ink--S
Erasers, electric--E
Erasers, hand--S
Exhibit cases--E
Exposure meters, camera--E
Extensometers--E
Extinguishers, fire--E
Extractors--E
Extracts--S
Eye charts--S
Eyelets--S
Fabrics--S
Face and eye shields--S
Faces, archery--S
Falling weight rammers--E
Fans, electric, portable--E
Fasteners--S
Fasteners, apparel--S
Faucets, combination or single--E
Feldspar--S
Felt--S
Fences--I
Fencing foils--S
Ferrules--S
Fertilizers--S
Fiber rod--S
Fiber sheets--S
Fiber tubes--S
Fiberboard--S
Figures, geometrical, models,
  in sets--E
File boxes--S
File cards--S
File folders--S
Files, wood and metal working--S
Filing cabinets--E
Filing machines--E
Filings--S
Fillers, battery--S
Fillers, ink--S
Fillers, paint--S
Fillers, wood--S
Film, unprocessed--S
Film, processed--E
Film cement--S
Filter paper--S
Filters, small--S
Fingers, rubber--S
Filmstrips--S
Firearms--E
Fire axes--S
Fire extinguisher refills--S
Fire extinguishers--E
Fire hooks--S
Fire safety systems--B
Fire shovels--S
Fire tongs--S
Fireplace fixtures--E
Fittings, lubrication--S
First aid kits--S
Flagpole bases--I
Flagpoles--I
Flags, large--E
Flags, small--S
Flashlights--S
Flasks--S
Flatirons, electric--E
Flavorings--S
Flaxseed--S
Flexible cord sets--S
Flexible metal hose--S
Flexible metal tubing--S
Floats, hydrometer--S
Floats, plumbing--S
Floodlights, portable--E
Floor covering, wall-to-wall--B
Floor oil--S
Floor scrubbers, electric--E
Floor waxes--S
Flour--S
Flower bulbs--S
Flowerpots--S
Flowers--S
Flue cleaners--S
Fluorescent lamps--S
Fluorescent starters--S
Fluoroscopes--E
Flushers, drainpipe--S
Flush valves--S

Flux--S
Fly sprays--S
Folders--S
Folding chairs--E
Folding tables--E
Food--S
Football dummies, tackling--S
Football shoes--S
Football uniforms--S
Footballs--S
Forceps--S
Forges--E
Forks, silverware--S
Forks, spading--S
Forks, tuning--S
Formaldehyde--S
Forms, dress--E
Forms, geometrical, model, in sets--E
Forms, printed--S
Foundry machinery--E
Frames, blueprint--E
Frames, door--S
Frames, mirror--S
Frames, ophthalmic--S
Frames, picture--S
Frames, saw--S
Frames, window--S
Freezers--E
Freezers, ice cream--E
Frequency meters--E
Friction tape--S
Fruits--S
Fuels--S
Fumigants--S
Fumigators--S
Fungicides--S
Funnels--S
Furnaces--E
Furnaces, heat treating--E
Furnaces, laboratory--E
Furnaces, remelting, type metal--E
Furniture--E
Furniture polish--S
Fuses--S
Gages, tire--S
Galvanometers--E
Galvanoscopes--E
Games--S
Garbage cans--S
Garden hose--S
Garden tools--S
Garments--S
Garnet paper--S
Gas compressors--E
Gas cylinders--E
Gas mantels--S
Gas meters, laboratory type--E
Gas plates--E
Gas stoves--E
Gases--S
Gaskets--S
Gasoline--S
Gasoline dispensing pumps, electric--E
Gasoline dispensing pumps, hand operated--S
Gates--I
Gauges, alignment, cambers, toe-in--E
Gauges, tire--S
Gauze--S
Gear cutting machines--E
Gears--S
Gelatin--S
Gelatin duplicators--E
Gelatin pads--S
Generators, integral parts of larger units--S
Generators, not integral parts of larger units--E
Geographic globes, large stand type--E
Geographic globes, small desk type--S
Glass--S
Glass, watch--S
Glass cutters--S
Glass wool--S
Glasses, drinking--S
Glasses, magnifying--S
Glasses, ophthalmic--S
Glassware--S
Glaze--S
Glides--S
Globes, electric light--S
Globes, geographic, large stand type--E
Globes, geographic, small desk type--S
Gloves, rubber--S
Glue--S
Glycerin--S
Goalposts--I
Goggles--S
Grading--I
Graduated measures--S
Graph paper--S
Graphite--S
Grass seed--S

Grass shears, hand operated--S
Grass shears, power operated--E
Grates, stove--S
Gravel--S
Grease--S
Grease guns, air, gun only--S
Grease guns, hand--S
Grinders, coffee--E
Grinders, hand operated--S
Grinders, power operated--E
Grinding compounds--S
Grinding wheels--S
Groceries--S
Growlers, armature--E
Guards, arm--S
Guards, lamp--S
Guards, shin--S
Gummed cloth--S
Gummed figures--S
Gummed labels--S
Gummed seals--S
Gummed tape--S
Guns, starting--E
Gym shoes--S
Gypsum--S
Gyroscopes--E
Hacksaws--S
Hair clippers, electric--E
Hair clippers, hand--S
Hair dryers--E
Hairpins--S
Hall trees--E
Hammers, autobody, pneumatic--E
Hammers, ball peen--S
Hammers, electric, hand--E
Hammers, light forged--S
Hammers, power--E
Hammers, sledge--S
Hampers--S
Hand bags--S
Hand saws--S
Hand stamps--S
Hand tools, in sets--E
Hand tools, not in sets--S
Hand tools, power driven,
  pneumatic and electric--E
Hand trucks--E
Handballs--S
Handbooks--S
Handles--S
Handscrews, wood and iron--S
Hangers, clothing--S
Hangers, hardware--S
Hardware--S
Harnesses--E
Harrows--E
Hat blocks--S
Hatchets--S
Headlights--S
Heaters--E
Heaters, portable--E
Heating pads--S
Heating systems--SS
Hectographs--E
Hemp fibre--
Hinges--S
Hoes, garden--S
Hoists--E
Hoists, electric or pneumatic--E
Holders, blotter--S
Holders, change--S
Holders, copy--S
Holders, dictionary--E
Hooks--S
Horizontal bars, portable--E
Horns, motor vehicle--S
Horses--E
Horses, gym equipment--E
Horseshoes--S
Hose, apparel--S
Hose, flexible metal--S
Hose, garden--S
Hose clamps--S
Hose nozzles--S
Hot plates--E
Hot water bottles--S
Hurdles--E
Hydraulic jacks, garage type--E
Hydrometer floats--S
Hydrometers--S
Hygrometers--S
Hypodermic needles--S
Hypodermic syringes--S
Ice--S
Ice bags--S
Ice cream cabinets, ice or electric--E
Ice cream freezers--E
Ignition coils--S
Implements, farm--E
Incandescent lamps, bulbs--S
Incinerators, fixed--I
Incinerators, portable--E

Incubators--E
Index cards--S
Index labels--S
Index tabs--S
Indian clubs--S
Inductance standards--E
Ink--S
Ink drier--S
Ink eradicator--S
Ink pads--S
Inner tubes, auto--S
Insect nets--S
Insect screening--S
Insecticides--S
Insignia--S
Instruments, band and musical--E
Instruments, dental, small--S
Instruments, drafting--S
Instruments, drawing--S
Instruments, medical, small--S
Instruments, musical--E
Instruments, recording, electrical--E
Instruments, surgical, small--S
Instruments, surveying--E
Instruments, testing--E
Insulators--S
Intelligence tests--S
Intercommunication systems--B
Interferometers--E
Interval timers--S
Iodine--S
Iodoform--S
Iron filings--S
Iron gauze--S
Ironers--E
Iron, sheet--S
Iron wedges--S
Ironing boards--S
Irons, electric--E
Jackets, book--S
Jacks, garage type, hydraulic--E
Jacks, mechanical--S
Jars--S
Jointers--E
Joints, plumbing--S
Juice extractors, electric--E
Jump standards--E
Kerosene--S
Kettles--S
Key racks--E
Key rings--S
Keys--S
Keyboards, piano, paper--S
Keyhold saws--S
Kilns--E
Kitchen tables--E
Kitchen utensils--S
Kits, first aid--S
Knee pads--S
Knives--S
Labels--S
Laboratory balances, beam--E
Laboratory fittings, plumbing--S
Laboratory furniture--E
Laboratory glassware--S
Laboratory models--E
Laboratory mounts--S
Laboratory tools, small hand--S
Lacing--S
Lacquers--S
Lactose--S
Ladders, large--E
Ladders, small--S
Ladles--S
Lagscrews--S
Lamp bases--S
Lamp bulbs--S
Lamps--E
Lamps, desk--S
Lamps, drafting table--S
Lamps, electric floor--E
Landscaping--I
Lanter slide cabinets--E
Lantern slides--S
Lanterns--S
Lathes--E
Lathes, brake drum--E
Lathes, turret, or automatic
  screw machines--E
Lathes, wood turning--E
Laths--S
Lawn mowers--E
Lawn rollers--E
Lawn sprinklers, movable--S
Lawn sprinklers, traveling--E
Lawn sprinkling systems--I
Lawns--I
Lead--S
Lead pencils--S
Lead, red--S
Lead, slug and rule casting
  machines, elrod--E
Leather--S
Leather briefcases--S

Leatherworking tools, hand--S
Lecterns--E
Ledgers--S
Lenses--S
Letter baskets--S
Letter files--S
Letter openers--S
Letter scales--S
Letterheads--S
Lettering pens--S
Letterpresses--E
Levels, precision machinist's--S
Levels, small or carpenter's--S
Levels, surveying--E
Library books--E
Library furniture--E
Library trucks--E
Lifts, vehicle--E
Light bulbs--S
Light globes--S
Light systems--B
Lighting units, blueprinting--E
Lime--S
Line markers, large push type--E
Line markers, small--S
Linens--S
Liners, staff, music--S
Liners, type--S
Lining, brake--S
Lining, cloth--S
Linoleum--S
Linotype metals--S
Linotypes--E
Linseed oil--S
Liquid bronzing--S
Liquid polishes--S
Liquid soaps--S
Litmus paper--S
Livestock--E
Loam--S
Locker, built-in--BF
Lockers, movable--E
Locknuts--S
Locks, small, not built-in--S
Looms--E
Looseleaf binders--S
Looseleaf notebooks--S
Lubricants--S
Lubricating oil--S
Lubrication fittings--S
Lugs, soldering--S
Lumber--S
Machine tools--E
Machinery, canning--E
Machinery, cement-making--E
Machines, adding--E
Machines, addressing--E
Machines, billing--E
Machines, bookkeeping--E
Machines, brake lining--E
Machines, calculating--E
Machines, check handling--E
Machines, coin handling--E
Machines, coin operated--E
Machines, dating, power--E
Machines, dating, small hand--S
Machines, dictating--E
Machines, dishwashing--E
Machines, drafting--E
Machines, drycleaning--E
Machines, duplicating--E
Machines, large--E
Machines, laundry--E
Machines, mimeograph--E
Machines, mixing--E
Machines, numbering, power--E
Machines, numbering, small hand--S
Machines, polishing--E
Machines, pressing--E
Machines, sanding--E
Machines, scrubbing--E
Machines, sewing--E
Machines, small, hand--S
Machines, stamping, power--E
Machines, stamping, small hand--S
Machines, tabulating--E
Machines, washing--E
Machines, waxing--E
Magazine covers--S
Magazine racks, large stand--E
Magnets, laboratory--S
Magnifying glasses--S
Mail boxes--S
Mallets--S
Manicuring tools--S
Manila files--S
Manila folders--S
Manila rope--S
Map tracks--S
Maps, large--E
Markers, line, large push-type--E
Markers, line, small--S
Matches--S
Matrix, type--S

Mats, door and bath--S
Mats, gymnasium, tumbling, wrestling--S
Mattocks--S
Mattresses--S
Mauls--S
Meal--S
Meats--S
Mechanical drawing instruments--S
Mechanical pencils--S
Medals--S
Medical instruments, small--S
Medicine balls--S
Medicine cases--E
Medicines--S
Megaphones--S
Memo books--S
Mending materials--S
Mesh, steel wire--S
Metabolism apparatus--E
Metal polishes--S
Metal working machinery--E
Metal working tools, small hand operated--S
Metals, die casting--S
Metals, laboratory--S
Metals, linotype--S
Meter sticks--S
Meters, watt, laboratory type--E
Microfilm readers and viewers for office use--E
Micrometers, in sets--E
Micrometers, not in sets--S
Microprojectors--E
Microscopes--E
Milk cans--S
Milking machines--E
Milliammeters--E
Milling machines, bench or floor--E
Millivoltmeters--E
Mimeograph machines--E
Mimeograph paper--S
Mineral wool--S
Minerals, laboratory--S
Minute books--S
Mirror frames--S
Mirrors, large wall--E
Mirrors, small--S
Mitre boxes--E
Mixers, electric--E
Modeling clay--S
Modeling tools--S
Models, dress--E
Models, shop and laboratory--E
Molding, metal--S
Mop pails--S
Mop trucks--E
Mop wringers--S
Mops--S
Mortar--S
Mortisers--E
Moss--S
Motion picture cameras--E
Motion picture films--E
Motion picture projectors--E
Motor analyzers--E
Motor generator sets--E
Motor vehicle parts--S
Motor vehicles--E
Motorcycles--E
Motors, integral parts of larger units--S
Motors, not integral parts of larger units--E
Mounting boards--S
Mousetraps--S
Mowers, lawn--E
Mucilage--S
Multimedia sets--S
Music stands--E
Music, sheet--S
Musical instruments--E
Muslin--S
Mustard--S
Nail polishes--S
Nails--S
Napkins--S
Napkins, sanitary--S
Neatsfoot oil--S
Needles--S
Needles, hypodermic--S
Negative racks--S
Negative tanks--S
Nets, cloth--S
Nets, steel--E
Newspapers--S
Nibbling machines--E
Nickel polishes--S
Noise and field strength meters--E
Notebook covers--S
Notebooks--S
Notebooks, stenographers--S

Nozzles, hose--S
Numbering machines, power--E
Numbering machines, small hand--S
Nuts--S
Oakum--S
Oars--S
Office composing machines,
  Varitypes--E
Office furniture--E
Ohmmeters--E
Oil--S
Oil cans--S
Oilcloth--S
Ointments--S
Oleomargarine--S
Openers, letter--S
Ophthalmic frames--S
Optical discs--E
Organs--E
Oscillators--E
Oscillographs--E
Oscilloscope--E
Outlets, electrical--S
Outline maps--S
Output meters--E
Ovens--E
Ovenware dishes--S
Oxygen--S
Packing--S
Padding--S
Padlocks--S
Pads, chair--S
Pads, desk--S
Pads, ink--S
Pads, stamp--S
Pads, typewriter--S
Pads, writing--S
Pails--S
Paint drier--S
Paint remover--S
Paint spraying outfits--E
Paintbrushes--S
Paints--S
Palettes--S
Pamphlets--S
Pans, large--E
Pans, small--S
Pantographs--S
Paper--S
Paper clips--S
Paper cups--S
Paper cutters--E
Paper fasteners--S
Paper napkins--S
Paper punches--S
Paper towels--S
Paraffin--S
Parts, automotive--S
Parts, radio, resistors, tubes,
  transformers--S
Parts, repair--S
Paste--S
Paste brushes--S
Pasteboard--S
Pasteboard boxes--S
Pastries--S
Pastry cutters--S
Patching compounds--S
Patterns--S
Paving--I
Peat moss--S
Peelers, electrical--E
Peelers, hand--S
Pen points--S
Pencil sharpeners--S
Pencils--S
Pencils, mechanical--S
Penetrometers, soil--E
Penholders--S
Penknives--S
Pennants--S
Pens--S
Percolators, coffee, electric--E
Perforators, large--E
Perforators, small--S
Periodicals--S
Permanent waving machines--E
Pestles--S
Phonograph needles--S
Phonograph record albums--S
Phonograph records--S
Phonographs--E
Photocopying apparatus--E
Photoelectric cells--S
Photoengraving apparatus--E
Photographic mounts--S
Photographic lenses--S
Photographs--S
Photometers--E
Piano parts--S
Pianos--E
Picks--S

Picture frames--S
Picture wire--S
Pictures, small--S
Pictures, wall, large--E
Pigments--S
Pillows--S
Ping-pong sets--S
Pinking shears--S
Pins--S
Pipes--S
Pipe dies, in sets--E
Pipe dies, not in sets--S
Pipe fittings--S
Pipe, steel--S
Pipettes--S
Piston rings--S
Pistons--S
Pitchers--S
Pitch pipes--S
Pitchforks--S
Plane cutters--S
Planers, power--E
Planes, hand--S
Planing machines, photoengravers--E
Plaques, permanent--E
Plarimeters--E
Plaster--S
Plaster, adhesive--S
Plastic wood--S
Plate glass--S
Plates--S
Plates, addressing machine--S
Plates, battery--S
Plates, bench--E
Plates, book--S
Plates, hot--E
Plates, lantern slide--S
Plates, photographic--S
Platforms--E
Playground equipment, fixed--I
Playground equipment, movable--
Playground surfacing--I
Pliers--S
Plows, field--E
Plows, snow--E
Plugs, drain--S
Plugs, spark--S
Plumbing and heating valves--S
Plumbing fixture fittings
  and trim--S
Plumbs--S
Plungers, drain--S
Pockets, book--S
Pointers--S
Points, drill--S
Polarimeters--E
Polariscopes--E
Poles--S
Poles, climbing--S
Poles, vaulting, bamboo--S
Poles, vaulting, metal--E
Polishes--S
Portfolios, leather--S
Postal meters--E
Posters--S
Posts--S
Posts, fixed--I
Pot cleaners--S
Potato peelers, large, machine--E
Pots, large--E
Pots, small--S
Pottery--S
Powders--S
Power sprayers and dusters--E
Preservatives--S
Presses, arbor--E
Presses, book, bookbinders--E
Presses, cylinder, flat bed, printing--E
Presses, engraving--E
Presses, letter--E
Presses, lithographic or offset
  printing--E
Presses, mechanical--E
Presses, power--E
Presses, punch, foot power--E
Pressure cookers--E
Printed materials--S
Printing cases--E
Printing frames--E
Printing ink--S
Printing materials--S
Printing presses--E
Printing sets, rubber--S
Printing type--S
Prisms--S
Projectors--E
Protectors, check--E
Protractors--S
Pruners, hand--S
Pruners, power--E
Psychrometers--S
Public address systems, installed--B
Public address systems, portable--E

Pulleys--S
Pumice--S
Pumps, large--E
Pumps, small--S
Punches--S
Punches, electrical--E
Push buttons--S
Pushcarts--E
Putty--S
Pyrometers--E
Quivers, arrow--S
Rackets, badminton--S
Rackets, tennis--S
Racks, bicycle, fixed--I
Racks, bicycle, portable--E
Racks, large stand--E
Radio receiving sets--E
Radio transmitters--E
Radio tubes--S
Radios--E
Raffia--S
Rags--S
Rakes, garden--S
Rakes, window--E
Rams, hydraulic--E
Ranges, cooking--E
Rasps--S
Rattan--S
Reamers--S
Receptacles--S
Record books--S
Record forms--S
Record players--E
Recorders, sound--E
Recording tape and wire--S
Records, phonograph--S
Reeds--S
Reels, hose--S
Reels, motion picture film--S
Referance books--E
Reflectors, parabolic--S
Refracting apparatus--E
Refrigerators--E
Registers, cash--E
Registers, printed--S
Regulating valves--S
Regulators, voltage--S
Relief maps--S
Repair parts--S
Report forms--S
Resistors--S
Respirators--S
Retorts, glass laboratory--S
Rheostat--E
Ribbons, adding machine--S
Ribbons, addressing machine--S
Ribbons, cloth--S
Ribbons, typewriter--S
Ringtoss game--S
Rings, boxing--E
Rings, carrom--S
Rings, flying--E
Rings, key--S
Rivets--S
Robes--S
Rock, crushed--S
Roller bearings--S
Rollers, ink--S
Rollers, lawn--E
Roofing materials--S
Rope--S
Rosin--S
Rottenstone--S
Rouge--S
Routers--E
Routers, plate, photoengraving--E
Rowboats--E
Rubber bands--S
Rubber goods--S
Rubbish cans--S
Rugs, room size--E
Rugs, scatter--S
Rulers--S
Rules, shrink and circumference--S
Saccharimeters--E
Safes--E
Safety belts, window-working--S
Safety glass--S
Safety pins--S
Salts--S
Sand--S
Sanders, electric--E
Sandpaper--S
Sandwich boards--S
Sanitary napkins--S
Sanitary systems--B
Sash, combination screen and storm--S
Sash cords--S
Sash, screen--S
Sash storm--S
Saucers--S
Saw blades--S
Saw frames--S
Sawdust--S
Sawhorses--E
Saws, band--E

Saws, circular--E
Saws, hand--S
Saws, power--E
Saws, power hack--E
Scales, beam balance--E
Scales, draftsmens--S
Scales, spring--S
Scalpels--S
Scissors--S
Scoop shovels, hand--S
Scouring powders--S
Scrapers, hand--S
Screen doors--S
Screens, projection, built-in--B
Screens, projection, movable--E
Screens, window--S
Screw extractors--S
Screw eyes--S
Screw hooks--S
Screwdrivers--S
Screws--S
Scrubbing compounds--S
Scrubbing machines--E
Scythes--S
Sealers, envelope, mechanical--E
Seasonings--S
Seats--E
Sectional bookcases--E
Sedatives--S
Seed, grass--S
Separators, battery--S
Separators, milk--E
Serums--S
Serving trays--S
Settees--E
Sewer systems--I or B
Sewing machines--E
Shades, window--B
Shakers, laboratory--E
Shakers, power--E
Shampoo--S
Shapers, bench and floor--E
Shapers and routers--E
Sharpeners, electrical--E
Sharpeners, pencil--S
Shears, hand-operated--S
Shears, power-operated--E
Sheaves--S
Sheet metal--S
Sheet music--S
Sheeting--S
Shellac--S
Shelves, kiln--S
Shelving--B
Shelving materials--S
Shingles--S
Shock absorbers--S
Shoes and boots--S
Shopcoats--S
Shorthand writing machines--E
Shovels, hand--S
Shower fittings--S
Shrubs--I
Shrubs--S
Shuffleboard sets--S
Shuttlecocks--S
Sidewalks--I
Siding, sheet metal--S
Sifters--S
Signs, large--E
Signs, small--S
Silk screen printing apparatus,
complete units--S
Silver polishes--S
Silverware--S
Sink fittings--S
Skeletons--E
Skillets--S
Skis--S
Slats--S
Sledgehammers--S
Slicers, bread, mechanical--E
Slide rules--S
Slides, lantern--S
Slides, microscope--S
Slides, projector--S
Snaps--S
Sneakers--S
Snips--S
Snow shovels, hand--S
Soap dispensers--S
Soaps--S
Soccer balls--S
Soccer shoes--S
Socket wrench sets--E
Sockets, wrench--S
Socks, pairs--S
Soda, baking--S
Sodding--S
Softballs--S
Softeners, water, chemical--S
Soil--S
Soil penetrometers--E
Soil test molds--E

Soldering coppers--S
Soldering materials--S
Solvents--S
Sound recorders--E
Sound systems--B
Spades--S
Spading forks--S
Spark plug cleaning machines--E
Spark plugs--S
Spatulas--S
Specimens, laboratory--S
Spectroscopes--E
Sphygmomanometers--E
Spikes--S
Spirits--S
Spirometers--E
Splints--S
Spokes--S
Spokeshaves--S
Sponges--S
Spoons--S
Spotlights--S
Spray mixtures--S
Sprayers, hand--S
Sprayers, power--E
Spreaders, manure--E
Spreaders, tire--E
Spreads, bed--S
Springs--S
Springs, furniture--S
Sprinklers, lawn, movable--S
Sprinklers, lawn, traveling--E
Sprinkling systems, lawn--I
Sprockets--S
Squares--S
Squeegees--S
Stacks, book--E
Stadia rods--E
Stadiometers--E
Staff liners, music--S
Stain removers--S
Stains--S
Stakes--S
Stamp pads--S
Stamping machines, power--E
Stamping machines, small hand--S
Stamps, rubber--S
Standards, jump--E
Stands, calendar--S
Stands, chart--E
Stands, dictionary--E
Stands, engine repair--E
Stands, umbrella--E
Staplers, foot- or power-operated--E
Staplers, small hand--S
Staples--S
Starch--S
Starters, electric--S
Stationery--S
Statuary--E
Steam vapor cleaners--E
Steam packing--S
Steel measuring tapes--S
Steel, sheet--S
Steel wool--S
Stencil correction fluid--S
Stencils--S
Stenographers notebooks--S
Stereoscopes--E
Sterile gauze--S
Sterilizers--E
Sticks, composing--S
Sticks, hockey--S
Stilts, sport--S
Stitchers--E
Stock records--S
Stockings--S
Stones, printers--E
Stools--E
Stop watches--S
Stoppers--S
Stops, bench--S
Storage batteries--S
Storm drain systems--I
Stoves--E
Straightedges--S
Strainers--S
Straws, drinking--S
Stretchers--S
Strings--S
Striking bag outfits--E
Styluses--S
Sunglass frames--S
Sunglasses--S
Supply cases--E
Supporters, athletic--S
Surface hardened blocks--S
Surgical instruments, small--S
Surgical powders--S
Swages--S
Sweepers, carpet, electric--E
Sweepers, hand--S
Switch boxes--S
Switches, electric--S
Synchronizers, camera--S
Syringes--S

Syrup--S
Table protectors--S
Table tennis balls--S
Table tennis rackets--S
Tablecloths--S
Tableware--S
Tables--E
Tables, computing--S
Tablets, medicinal--S
Tablets, writing--S
Tabs, index--S
Tabulating machines--E
Tack hammers--S
Tackling dummies, football--S
Tacks--S
Tags--S
Talcum powder--S
Tanks, bulk storage--E
Tape--S
Tape measures--S
Tapes, measuring--S
Taps--S
Tar roofing and siding--S
Targets, archery--S
Team uniforms--S
Telephone systems--SS
Television cameras--E
Television sets--E
Television tubes--S
Tennis balls--S
Tennis court nets, cord--S
Tennis court nets, steel--E
Tennis rackets--S
Tents, wall--E
Tents, shelter--S
Terminals, battery--S
Test tube brushes--S
Test tube racks--S
Test tubes--S
Tests, achievement--S
Textbooks--S
Theatrical costumes--S
Theodolites and tripods--E
Thermographs--E
Thermometers--S
Thermostats--S
Thimbles--S
Thinners--S
Threads--S
Throat applicators--S
Thumb tacks--S
Tickets--S

Tile, drain--S
Time clocks, watchmens--E
Timers, large--E
Timers, small--S
Tin cans--S
Tin cutters--S
Tinware--S
Tire chains--S
Tires and tubes--S
Tissues, cleansing--S
Toasters, electric--E
Toggle bolts--S
Toilet paper--S
Tokens--S
Tongs--S
Tongue depressors--S
Tool sets, hand--E
Tools, hand, not in sets--S
Tools, power--E
Topsoil--I
Tow bars--S
Towels--S
Toys, large--E
Toys, small--S
Tracing cloth--S
Tracing paper--S
Tractors--E
Trammels--S
Trampolines--E
Transformers, laboratory--S
Transit, engineers--E
Transmissions, integral parts of larger units--S
Transmissions, not integral parts of larger units--E
Transmitters--E
Trays--S
Trees--I
Trees, hall--E
Triangles, drafting--S
Trimmers, hedge, hand--S
Trimmers, hedge, power--E
Tripods--E
Trophies--S
Trowels--S
Truck chassis--E
Trucks, hand--E
Trucks, motor--E
Tubes, inner--S
Tubes, radio--S
Tubes, television--S
Tubing materials--S

Tumblers, glass--S
Tuning forks--S
Tunnels, models, wind--E
Turf--I
Turpentine--S
Tweezers--S
Twine--S
Type cases--E
Type casting machines--E
Type cleaner--S
Type liners--S
Type, matrix--S
Type, printing--S
Typewriter brushes--S
Typewriter covers--S
Typewriter desks--E
Typewriter ribbons--S
Typewriters--E
Umbrella stands--E
Unguents--S
Uniforms--S
Upholstering materials--S
Urns, coffee--E
Urns, flower--S
Utensils--S
Vacuum bottles--S
Vacuum cleaners--E
Vacuum tube voltmeters--E
Valve parts--S
Valves, large, automatic--E
Valves, small--S
Vaporizers, electric--S
Varnish driers--S
Varnish removers--S
Varnishers--S
Vases--S
Vaulting poles--S
Vegetables--S
Vending machines--E
Ventilating systems--B
Vessels, large--E
Vessels, small--S
Vibrographs--E
Video cameras--E
Video recorders--E
Video tapes--S
Vines--S
Vises, bench--E
Vises, small hand--S
Vision charts--S
Volleyball nets--S
Volleyballs--S
Voltmeters--E
Wagons--E
Wall brushes--S
Wallboard--S
Wallpaper--S
Walls, retaining--I
Washbasins--S
Washcloths--S
Washers and/or dryers--E
Washers, rubber and leather--S
Washers and dryers, photographic--E
Washing machines--E
Washing powders--S
Washtubs--S
Waste, machinists--S
Wastebaskets--S
Watch crystals--S
Watches, stop--S
Watchmens time clocks--E
Water coolers--E
Water, distilled--S
Water glasses--S
Water meters, laboratory type--E
Water softeners--S
Water systems--B
Watercolor brushes--S
Wattmeters, laboratory type--E
Wavemeters and wave analyzers--E
Wax crayons--S
Waxes, liquid--S
Waxes, paste--S
Waxes, sealing--S
Waxing machines--E
Weaving machines--E
Weighing scales, beam--E
Weighing scales, small spring--S
Weights--S
Welding apparatus--E
Welding rods--S
Wheel straightening apparatus--E
Wheelbarrows--E
Wheels, automobile--S
Wheels, emery--S
Wheels, pottery--E
Whetstones--S
Whiskbrooms--S
Whistles--S
Window glass--S
Window screens--S
Window shades--S
Window-working safety belts--S
Wipers--S

Wire--S
Wood fillers--S
Wood, plastic--S
Wood preservatives--S
Wood stains--S
Wool--S
Wool, glass--S
Wool, steel--S
Work benches--E
Work tables--E
Wrapping paper--S
Wrenches, in sets--E
Wrenches, not in sets--S
Wringers, cloth--S
Wringers, mop, large--E
Wringers, mop, small--S
Writers, check--E
Writing paper--S
X-ray machines--E
Yard benches--E
Yard brooms--S
Yardsticks--S
Yarn--S
Zinc--S

APPENDIX E

STORES SYSTEM

APPENDIX E

STORES SYSTEM PROCEDURES, CONTROLS, AND ACCOUNTING

A central stores sytem enables a Community College district to take advantage of the economies of quantity buying and to fill requisitions for standard supplies promptly. However, no set rules can be established to determine when it would be to the best interest of a district to adopt a stores system. Availability of material, facilities for storing and delivering merchandise, and the size and number of plants in a district all must be taken into consideration. Costs of receiving, storing, and delivering stock items, as well as costs of stock control, should be included in the total cost of a stores system (as compared to the cost of direct purchasing) in deciding on the desirability of the stores system.

OPTIONAL METHODS OF FINANCING, ACCOUNTING, AND CONTROLLING

Either of two accounting methods may be used:

Stores Account Method

The establishment and maintenance of a stores system by the use of a Stores account carried within the General Fund is a long-established practice. Stores accounts may also be maintained within other funds.

Revolving Fund Method

Education Code sections 21351-21355 authorize and prescribe procedures for the establishment of a revolving warehouse stock fund for Community College districts. Permission is also given for two or more districts to establish a common revolving fund for this purpose. The amount of the revolving fund shall not exceed an amount from the General Fund of the district or districts equal to the average daily attendance of the district or districts for the next preceding year multiplied by fifteen dollars ($15.00) plus such amounts as the governing board or governing boards may appropriate from other funds of the district or districts, as outlined in Education Code sections 21351-21355.

TYPES OF SUPPLIES IN A STORES SYSTEM

Items purchased for a stores system should be those that are used in sufficient quantity to justify the cost of establishing them as stock items. Initial purchase of a new item should be conservative as to quantify to test its turnover, thereby establishing a basis for determining the quantity needed. Committees composed of users of the various items can be helpful in determining standard items to be warehoused and in encouraging their use. The types of items most frequently stocked are included in the list that follows:

Instructional supplies, including paper, pencils, chalk, paste, art supplies, and the like

Office supplies, including typewriter ribbons, duplicating supplies, desk files, and the like

Custodial supplies

Maintenance supplies, including lumber, small tools, electrical supplies, paints, sandpaper, and the like

NOTE: Many of these items are frequently requisitioned for use in the college shops. Sometimes it is necessary to carry more than one quality of supply for this purpose.

Food and related supplies

Printed forms

Equipment (When it is known that items such as typewriters, scrubbing machines, and the like will be needed in the near future, it is sometimes economical to purchase this equipment in quantity. It is not recommended that equipment items such as these be maintained on a minimum-maximum basis as are items of supply.)

ESSENTIALS OF A STORES SYSTEM

The essential features to be provided in connection with the establishment and operation of a stores system are presented in this section.

Devices for Control of Purchaes

Provision for numbering, cataloging, and standardizing stock items. Printed catalogs that list all items by stock number, unit of issue, description, and unit cost should be available to all who will requisition them from the warehouse. The catalog should preferably be loose-leaf to allow for replacing pages in the event of subsitutions, additions, or deletions.

Provision for the addition or deletion of stock items. A special form may be used to notify all departments concerned of the necessary information regarding the action taken.

Provision for minimizing losses because of obsolescence. Special committees can be helpful in giving information in advance on planned changes in curriculum which will affect the use of supplies already stocked. If it is known that a change is planned, supplies to be discontinued can be allowed to run out without reordering when the stock drops to the minimum.

Control of maximum and minimum stock balances. Care should be exercised in the setting of maximum and minimum quantities. Continual study of stock activity and periodic readjustment of the limits set are required because of such conditions as growth, grade levels of users, changes in curriculum, changes of personnel placing requisitions, storage capacity, and the like. Some items will deteriorate when stored too long; this factor should be considered when placing orders. Very small, inexpensive items should be ordered in adequate supply for anticipated need; more expensive items should be ordered according to conservative estimates of need.

Records of Perpetual Inventory

Individual cards or records that contain the following information should be kept for each item stocked:

1. Identifying stock number
2. Specification of unit of issue
3. Description of item
4. Unit price
5. Posting references: date, document number, and the like
6. Receipts in terms of stock units
7. Issues in terms of stock units
8. Balances on hand in terms of stock units

NOTE: The following additional information on the stock records may be desirable: (1) minimum and maximum quantities to be stocked; (2) reference to vendors from whom stock is purchased; (3) memoranda of orders placed; (4) memoranda of unfilled requisitions; (5) reference to warehouse location of item if the identifying stock number cannot be used for this purpose; and (6) provision for values of receipts, issues, and balances on hand.

Verification by Physical Inventory

Provisions should be made for at least an annual count of all items stocked. This can be done on a cyclical basis with a portion of the total stock inventoried each period. This count should be made by persons other than warehouse personnel. In the event warehouse personnel are used to take the count, the record should be spot-checked by persons other than those responsible for stock. A common practice is for the firm performing the district audit to make the spot checks.

Security Control and System of Internal Checks

In planning the stores system, provisions should be made for adequate security of stock and a system of internal checks. Buildings used for warehouse storage should be as fireproof as possible and should have adequate locks. Only specified personnel should be allowed to issue stock. Preferably, the stock records should be maintained in an office other than the warehouse (stock records are commonly maintained in the accounting or purchasing offices). At inventory time or other periodic checkup time, any difference between the book record and actual quantity count should be investigated and necessary adjustments made.

Planned Procedures for Receiving and Issuing

1. Items to be stocked should be purchased by means of an official district purchase order issued in compliance with the Education Code and the district's policies covering bidding and purchasing. An "on order" notation may be made on the individual stock control records at this point. On receipt of merchandise, the items should be counted and inspected for condition and compliance with specifications. The signed receiving copy of the purchase order or other receiving document authorizes payment to the vendor and charge of the cost of the merchandise to the Stores account. Either the receiving document or the payment warrant may be used as the basis for entering receipt of stock by quantity and value on the stock control records affected by the purchase.

2. Stores should be issued only upon the authority of a properly approved, prenumbered requisition, which should give the following information:

   Source and date of requisition
   Delivery instructions
   Account or accounts to be charged
   Provision for approvals as to budget, items allowed, quantities, and the like
   Provision for posting reference
   For each item: quantity ordered, unit, stock number, description, unit price, total amount; and on each requisition, columns for noting substitutions, back orders, and the like
   Provision for evidence of receipt and date of delivery. A multiple copy snap-out form is commonly used for warehouse issues, with copies of each transaction going to the requisitioner, the warehouseman, and the recording office. Posting is done from this document to the stock control records.

NOTE: The term "requisition" as used here should be understood to include requisitions, billings, stores invoices, or similar documents for use by certain districts that find it desirable to use additional documents between the time of preparation of the requisition for the materials and the actual delivery of these materials to the college or department requesting them.

Lines of Authority and Responsibility of Personnel

Lines of authority and responsibility should follow a logical plan and be clear-cut and definite.

NOTE: In planning the establishment of a stores system, consideration should be given to the location of the warehouse or warehouses and to the transmittal of documents between the warehouse and the accounting office. The space requirements, physical requirements for proper storage, and arrangement of stock items should be determined in advance. Stored items should be arranged when possible in an order corresponding to their order on standard supply lists.

ACCOUNTING FOR A STORES SYSTEM

Accounting for a stores system may be done by employing (1) the stores account method; or (2) the revolving fund method.

Stores Account Method

The stores account method provides for the establishment of a Stores account within the General Fund. Stores accounts may also be established within other funds of the district. Payments for the purchase of stores are not classified as expenditures; these payments constitute an increase of the asset account, Stores, equal to the reduction in another asset account, Cash in County Treasury. The issuance of stores should be recorded as a reduction of the asset account, Stores, and as a charge to the appropriate expenditure account for which the stores were issued. Such accounting may be continuous, or summaries of stores issuance may be made periodically, preferably at least monthly, and the total credited to the Stores asset account. Charges to the various expenditure accounts for which the stores were issued would be made at this time in summary. To the extent that the county superintendent of schools maintains corresponding records, summaries of the issuance of stores should be reported to the county superintendent of schools periodically. The remainder of the Stores account should represent the inventory value of merchandise in the warehouse.

When goods are purchased for stores without the use of a revolving fund, budget control of expenditures occurs at the time of issuance of such merchandise and not at the time of purchase. Uncontrolled purchasing may result in an unnecessary and excessive investment in stores and a serious depletion of cash needed for other budget purposes. The establishment of the Stores account should follow, not precede, the budgetary authorization, which is made by entry of the intended amount in the budget under Ending Balance. Once established, the actual balance of the Stores account should appear in the budget under Beginning Balance; and the same amount, or a deliberately chosen larger or smaller amount, should be entered under Ending Balance. Procedures for the control of purchases should be established so that, considering existing inventory and carefully prepared estimated distributions, an ending inventory will not exceed the investment in stores as indicated in the budget.

Revolving Fund Method

A revolving fund is a separate fund established in accordance with Education Code section 21351-21355. Payments for purchases of stores are made by warrants drawn on the Revolving Fund for Warehouse Stock. The district buys merchandise from the fund and makes payments by warrants drawn payable to the Revolving Fund for Warehouse Stock. The county treasury is the depository for cash. This revolving fund plan provides a semiautomatic control of the amount invested in stores.

Accounts for the Revolving Fund for Warehouse Stock include Cash in County Treasury, Accounts Receivable, Stores, Current Liabilities, and Reserve for Working Capital. These accounts are self-balancing because the initial value of the fund remains constant unless changed by board action. The balances in the accounts always reflect a fixed amount, whether it be in stock or cash or a combination of both, including receivables and liabilities. The same fixed amount shall be recorded at year-end on official budget forms and reports under the Stores account as a part of Beginning Balance and Ending Balance.

TYPICAL COSTS OF RECEIVING, WAREHOUSING, AND DISTRIBUTION IN CONNECTION WITH A CENTRAL STORES SYSTEM

Costs of receiving, warehousing, and distributing stores items, in addition to the cost of merchandise, should be charged to the Stores account. These overhead expenses should ultimately be charged to the several expenditure accounts to which merchandise costs are charged in proportion to the costs of the merchandise. The procedure used is not important if the results are equitable. Use of one or more subsidiary expense accounts is common practice.

One method is to add an estimated overhead charge to merchandise unit prices, adjusting it as needed from time to time. This method provides a total unit charge for each item and avoids the possibility of delayed overhead charges to appropriations that have become exhausted.

Another method is to distribute estimated overhead charges to expenditure accounts on an encumbrance basis at the beginning of a fiscal year. Such charges are to be determined on the basis of anticipated stores issues to the several expenditure accounts. At the close of the year, or periodically, the encumbrances may be liquidated and the actual overhead expense charged.

Whatever method is used, overhead charges should be cleared at the end of each fiscal year so that the Stores account will represent only the value of the inventory of metherial on hand.

Charges and credits to the Stores account and subaccounts should include the costs of receiving, storing, and delivering in addition to the direct merchandise costs (cost of item, sales tax, postage, freight, cartage, and other delivery charges to the warehouse), as follows:

1. Salaries of personnel (storekeeper and others) directly related to the warehouse
2. Supplies used in connection with receiving and warehouse recordkeeping.
3. Rent of space, facilities, and equipment
4. Utilities
5. Direct expense of trucking
    a. Gas and oil
    b. Grease
    c. Repairs
    d. Tires and tubes
    e. Accessories
    f. Other expenses

NOTE: When trucks are used for several purposes other than the delivery of stores, such costs may be distributed by job cost accounting or by any other equitable method.

6. Adjustments to Stores account
Periodically, or at the end of the fiscal year, it may be necessary to adjust the Stores account, after proper administrative review and approval, for reasons and in the manner described below.

    a. Discrepancies between the quantity of items as shown on the individual stock records and the actual physical count of merchandise in the warehouse may result from errors in stock issues or in the maintenance of perpetual inventory records. Such discrepancies must be adjusted on the individual stock records and will result in a debit (increase) or credit (decrease) to the value of the Stores account.
    b. Differences also may occur between the balance of the Stores account and the value of merchandise on hand, as shown on the individual stores records, resulting from the method of unit pricing employed. Adjustments for this reason will result in a debit (increase) or credit (decrease) to the value of the Stores account.

c. Periodically, stock must be removed from the warehouse because of deterioration, obsolescence, and the like. Either the regular warehouse requisition or a special form may be used. This form should be approved by someone with authority to authorize the disposition of such merchandise. Value of the stock removed should be charged to a subaccount under Stores, to be included in other costs of overhead for future distribution to expenditure accounts. Individual stock records should be adjusted to reflect these issues.

APPENDIX F

ACCOUNTING TERMINOLOGY

APPENDIX F

Accounting Terminology

Abatement. The return of part or all of an item of income or expenditure to its source during the current fiscal year.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owing to private persons, business firms, governmental units, or others for goods and services purchased prior to the end of the fiscal year. Includes amounts billed but not paid.

Accounts receivable. Amounts due and owing from private persons, business firms, governmental units, or others for goods and services sold prior to the end of the fiscal year. Includes amounts billed but not received.

Accrual basis. That method of accounting in which income is recorded when earned, even though not collected, and expenditures are recorded when the liabilities are incurred but not yet paid.

Activity. An act, service or group of services proper to an institution and aimed at accomplishing a certain end.

Ad valorem tax. A tax based on a percent of the value of goods or services.

Allocation. Division or distribution according to a predetermined plan.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. This valuation account will net accounts receivable to reflect collectable receivables.

Allowances. Sums granted as reimbursement for expenses or services rendered.

Apportionment. Allocation of state or federal aid, district taxes, or other monies among community college districts or other governmental units.

Apportionment notice. A document notifying community college districts when monies have been deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based upon physical inspection and inventory, engineering studies, and other economic factors.

Appropriation. An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

Appropriation for contingencies (formerly termed undistributed reserve). That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

Appropriation ledger. A record containing an account with each item allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from the appropriation, amounts charged against the appropriation, the encumbrances, the unencumbered balance, and other related information.

Assessed valuation. Value placed upon personal and real property by a governmental unit for taxation purposes.

Assets. Anything owned that has value-tangible or intangible. (See also current assets and fixed assets.)

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status.

Available cash. Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current obligations.

Available surplus. That portion of the excess of assets over liabilities not obligated for current appropriations or for restricted purposes. (See also unappropriated fund balance.)

Average daily attendance (a.d.a.). Average Daily Attendance is the unit which is used as the basis for computation of state support for California Community Colleges. One requirement of state law is that the regular day college must be maintained not less than three hours per day per five-day school week for 35 weeks (175 days times 3 hours per day equals 525 hours).

For graded classes, the contact hours of enrollment as of Monday of the fourth week of a semester or quarter times a statewide factor with the product divided by 15 determines the average daily attendance for that period. The average daily attendance for the year is determined by adding the quotients for each semester and dividing the sum by two, and adding the quotients for each quarter and dividing the sum by three.

For ungraded classes, a daily head count is required, and for apportionment purposes the sum of the class hours of attendance for the year is divided by 525 to arrive at the number of units of average daily attendance to be credited to a Community College district.

Balance sheet. A statement that shows assets, liabilities, reserves, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

Bond. A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bond interest and redemption fund. A fund established to pay bond interest and liquidate indebtedness when due and payable.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenses incurred for interest and redemption of bonds.

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without the necessity of holding another election.

Budget. A plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose.

Budget document. The instrument used by the budget-making authority to present a comprehensive financial program of the governmental unit. It includes a balanced statement of revenues and expenditures as well as other exhibits to report (1) the financial condition of the several funds of the governmental unit at the end of the preceding completed fiscal period; (2) the estimated condition of the funds at the end of the fiscal period in progress; and (3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgetary accounts. Accounts that reflect budget operations; i.e., estimated income, appropriations, and encumbrances distinct from the proprietary accounts.

Budgetary control. The management of business affairs in accordance with an approved plan of estimated income and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Building fund. A fund established to control the income and expenditures related to the purchase and maintenance of buildings, sites, and equipment.

Cafeteria account. Receipts and disbursements of the cafeteria function that are processed through a bank.

Cafeteria fund. Receipts and disbursements of the cafeteria function that are processed through the county treasurer.

Capital assets. See fixed assets.

Capital outlay. Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Cash. Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash; and bank deposits. Any restriction or limitations as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Cash collections awaiting deposit. Receipts on hand or monies in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if paid within a stated period. (The term is not to be confused with trade discount.)

Cash in bank. Balances in separate bank accounts such as student body accounts, adult education incidentals, college farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the school districts.

Chart of accounts. A list of accounts, systematically arranged, applicable to a specific concern. All account names and numbers, if any, are listed in order.

Check. A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; it differs from a voucher in that a voucher is not an order to pay. A vocher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Child development fund. A fund established to control the financial operations of children's centers.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded, or the separation of data into acceptable groupings so that financial facts can be stated more accurately.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account. (See also revolving cash fund, prepaid expenses, and petty cash.)

Code. (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific field; e.g., Education Code, Penal Code, Civil Code, and Labor Code.

Collier Factor. A ratio developed for each county by the State Board of Equalization for the purpose of adjusting to the statewide average the assessed value of the local property rolls in relation to the market value thereof.

Contingent liabilities. Items that may become liabilities as a result of conditions undertermined at a given date; e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims.

Contracted services. Expense of services rendered under contract by personnel who are not on the payroll of the school system, including all related expenses covered by the contract.

Controlling account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials purchased will be reflected in the cost of articles made from such materials.

Credit. The right side of a double-entry posting. The credit will reduce assets and expenditures and increase liabilities, income, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current general fund operating expenditures of a community college district excluding expenditures for food services, community services, and object classifications 6000 and 7000 (except 7150, Current Expense for Regional Occupational Centers or Regional Occupational Programs).

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. A loan payable in the same fiscal year in which the money was borrowed.

Debit. The left side of a double-entry posting. The debit will increase assets and expenditures and reduce liabilities, income, and fund balance.

Debt limit. The maximum amount of bonded debt for which a community college district may legally obligate itself.

Debt service. Expenditures for the reitrement of debt and for interest on debt, except principal and interest on current loans.

Deferred charges. Expenditures not chargeable to the period in which they are made but set up as assets to be eliminated by charges as expenditures in subsequent periods.

Deferred income. Income unearned in a given period but set up as a liability to be included as income earned in subsequent periods.

Deficit. Excess of liabilities over assets.

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also prior years' taxes, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Designated income. Income received for a specific purpose.

Development Center for Handicapped Minors Fund. A fund established to control the financial operations of development centers for handicapped minors.

Direct expenses or costs. Expenses that can be separately indentified and charged as a part of the cost of an activity, a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with expenditures.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

Earned interest income. A sum of money received or due to be received for the use of money loaned or invested.

Employee benefits. Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) O.A.S.D.I. (Social Security) taxes; (4) workmen's compensation payments.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Endowment fund. A fund from which the income may be withdrawn but the principal sum of which must remain intact or be accounted for in accordance with the terms of the trust document.

Entitlement. An estimate of an apportionment based on specific qualifications.

Estimated income. Expected receipts or accruals of monies from revenue or non-revenue sources during a given period.

Expenditures. Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements. (See Part III of this manual.)

Face value. As applied to securities, the amount stated in the security document.

Fees. Amounts collected from or paid to individuals or groups for services or for use of college or other facilities.

Fidelity bond. A form of insurance that provides for the indemnification of the district or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and ending dates of which are fixed by statute; in California, the period beginning July 1 and ending June 30.

Fixed assets. Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment. The term capital assets is sometimes used in the same sense, but fixed assets is preferred.

Full-time equivalent. The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Functional accounting. A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

Fund. A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity.

Fund balance. The difference between assets and liabilities.

Funded debt. See bonded debt, the preferred term.

General fund. The fund used to finance the ordinary operations of the district. It is available for any legally authorized purpose.

General ledger. A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the community college system. General ledger accounts may be kept for any group of items of receipts or expenditures on which an administrative officer wishes to maintain a close check.

General purpose tax rate. Tax rate authorized by legislative statute or by an election held in the community college district for the purpose of acquiring tax income for the general operation of the school district.

General reserve. An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Grade level. Assigned classification of students.

Grant. A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes.

Grants-in-aid. Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

Holding accounts. Ficticious program accounts used temporarily to accumulate costs that will ultimately be charged to other using programs.

Income. Revenue and nonrevenue receipts. Revenue receipts are additions to assets for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the district or for which the district incurs an obligation.

Indirect expense and overhead. Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

Indirect support charges. Routine services not performed as a special service for a particular program but allocated to using programs.

In lieu of taxes. Income to replace the loss of tax revenue resulting from property exempted from taxation.

Interest. A fee charged a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected.

Interfund transfers. Money that is taken from one fund under the control of the local governing Board and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the community college system.

Internal audit. An examination made by school district employees whose duty it is to make continuous or periodic checks on the reliability of the school district's accounting and reporting procedures.

Internal control. A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employee's work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper authorization by designated officials.

Intrabudget transfers. Amounts transferred from one appropriation account to another within the same fund.

Inventory. A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Disbursements of cash for the purpose of generating income.

Investment in fixed assets. The book value of fixed assets.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of the community college district are formally recorded for the first time; e.g., the cash receipts book, check register, and journal voucher.

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the community college district as the result of court decisions.

Ledger. A group of accounts in which are recorded the financial transactions of a governmental unit or other organization. (See also general ledger and appropriation ledger.)

Level. A division of the management levels described by the program structure of the district.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (exclusive of encumbrances) that are unpaid.

Long-term loan. A loan that extends for more than five years from the date the loan was obtained and is not secured by serial or term bonds.

Lump-sum appropriation. An appropriation made for a stated purpose or for a named unit without the amounts that may be spent for particular object classifications being specified.

Modified assessed valuation. Local assessed valuation adjusted by application of a ratio known as the Collier Factor and other factors when applicable; e.g., motion picture, Redevelopment Agency, and so forth.

Modified cash basis (modified accrual basis). Any method of accounting that combines the concepts of cash basis accounting with those of accrual accounting.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates should reflect the future financial impact of current decisions. The data in the MYFP should be organized along the lines of the program structure.

Object. As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

Obligations. Amounts that the community college district may be legally required to meet out of its resources. They include not only actual liabilities but also unliquidated encumbrances. (See also liabilities.)

Order (for payment). A written demand of the governing board of a community college district requiring the county superintendent of schools to draw his requisition on the county auditor for the payment of a claim against the school district.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance upon which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. Elements of indirect cost necessary in the operation of the community college district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately.

Override tax rate. A tax rate levied at the discretion of the community college district board for a specific purpose. The tax income received from this source may be used only for the designated purpose. Override tax rates may be levied in addition to the general purpose tax rate.

Par value. The price at which securities are issued.

Payroll register. A document accompanying one or more orders on a community college district fund for the payment of salaries or wages to employees that contains the names of such employees and provides informaiton substantiating such orders.

Payroll warrant. A document used as an order or a requisition on funds of a community college district for the purpose of paying salaries or wages.

Personal property. All property except real estate.

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also revolving cash fund.)

Prepaid expenses. Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interst, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program (noun). A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

Program accounting. A system of accounting in which records are maintianed to accumulate income and expenditure data by program. (See Part I of this manual.)

Program costs. Costs incurred and allocated by programs rather than by organizations. Program costs should be those direct costs that are essential to maintain the program. (See also direct costs.)

Program definitions. See Part I in this manual.

Program structure. The hierarchical arrangement of programs that represent the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Property tax rate. See tax rate.

Proprietary account. An account reflecting the assets and liabilities of the district.

Prorating. The allocating of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

Protested taxes. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Purchase order. A document which, issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

Real property. Property consiting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebates. Abatements or refunds.

Receipts, nonrevenue. Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of district property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most of the nonrevenue receipts.

Receipts, revenue. Additions to assets that do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

Reclassification. Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed on account of an overcollection.

Registered warrant. A warrant that is registered by the county treasurer for future payment on account of present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting; e.g., payroll registers, warrant registers, and attendance registers.

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund, or department. (See also refund.).

Requisition. A document submitted initiating a purchase order to secure specified articles or services.

Reserve. An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Reserve for encumbrances. A reserve representing the segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

Resources. All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.

Restricted funds. Monies the use of which is restricted by legal requirements.

Revenue. Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving cash fund. A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Sales and use tax. Tax imposed upon the sale and consumption of goods and services. It can be imposed as a general tax on the retail price of all goods and services sold within the community college system jurisdiction with few or limited exemptions or as a tax upon the sale or consumption of selected goods and services. Separate accounts may be maintained for general sales taxes and for selective sales taxes.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Notes or other evidences of obligation in which the annual payment of principal and interest combined are approximately the same each year.

Serial bonds. Notes or other evidences of obligation redeemable by installment, each of which is to be paid out of income of the year in which it matures.

Shared revenue. Revenue levied by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term loans. A loan payable in five years or less but not before the end of the current fiscal year. (See also current loans.).

Site. The location of an adult school college, satellite center, or a central administrative unit.

Source document. Any voucher or other data that supports an entry in the accounting records.

Special audit. An examination of the accounting records having a specific purpose, or a general examination in addition to or in extension of the usual examination.

Specifications. Those particular qualities required of products or services.

Statements. Formal written presentations setting forth financial information. The term includes exhibits, schedules, and written reports.

State School Fund. Monies provided by statute to the Chancellor's Office, California Community Colleges, for distribution to community college districts on a predetermined formula.

Student body fund. A fund to control the receipts and disbursements of student association activities.

Subsidiary account. A related account that supports in detail the debit and credit summaries recorded in a controlling account.

Subsidiary ledger. A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

Subvention. Provision of assistance or financial support, usually from a superior governmental unit.

Summary. Consolidation of like items for accounting purposes.

Supply. A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document through nonperformance or through defalcation; e.g., a surety bond given by a contractor or by an official who handles cash or securities.

Surplus. The excess of assets over liabilities.

Suspense account. An account to which postings are made temporarily pending determination of the proper account to be charged or credited.

Suspense clearing. An account that carries temporarily pending charges or credits to the proper account or accounts to which they are to be posted.

Tax anticipation notes. Instruments issued to secure monies borrowed in expectation of receipt of tax-funds.

Tax liens. Claims by governmental units upon properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rates of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to support its activities.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bonds. Bonds of the same issue maturing at a specified time or for a specified period.

Test check. The verification of selected items on the assumption that those selected are representative of the entire group from which they are selected. If no errors are found, the unchecked items in the group are assumed to be correct.

Trade discount. A reduction of the list price, usually expressed as a percent and related to volume of business transacted. (The term is not to be confused with cash discount.)

Trailer coach fees. Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to income. Certain budget revisions are often referred to as transfers.

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be "in balance."

Trust fund. A fund consisting of resources received and held by the school district as trustee to be expended or invested in accordance with the conditions of the trust.

Tuition. An amount charged for educational services provided to a student.

Unappropriated fund balance. The portion of a fund balance not segregated for specific purposes. All assets and estimated income available for appropriation are credited to the account and General Reserve; budgeted appropriations and other obligations are debited. The net value of the account represents the unappropriated fund balance.

Unencumbered balance. That portion of an appropriation or allotment not yet expended or obligated.

Unit cost. The total expenditure for a product, program or service divided by the total quantity obtained or some other quantitative measure; e.g., total expenditure divided by number of students equals cost per student.

Unrealized income. Estimated income less income received to date; also, the estimated income for the remainder of the fiscal year.

Unsecured roll. Assessed value of personal property other than secured property.

Voucher. Any document that supports or verifies a certain transaction.

Voucher warrant. A form embodying a warrant and voucher in one document.

Warrant. A written order drawn by the governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.

Warrants payable. The face amount of warrants outstanding and unpaid.

Withholding. The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the estimated federal or state income tax of the individual that the employer must pay to the taxing authority.

Work in process. An asset representing the value of partially completed work.

Work order. A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.

APPENDIX G

DATA PROCESSING TERMINOLOGY

APPENDIX G

Data Processing Terminology

Alpha. The term used to indicate letters of the alphabet as opposed to numbers.

Alphanumeric. A term used to indicate a combination of letters, numbers, and special symbols such as punctuation or mathematical notation.

Automated data processing (ADP). The continuous integrated operation of data processing in which automatic machines are used; different from manual data processing.

Batch. A controlled group of data gathered together for processing or balancing.

Batch processing. A technique by which items to be processed must be coded and collected into groups before processing.

Binary number system. An internal numbering system incorporated by computers which uses a base of two, expressed as 0 or 1 (as opposed to the decimal system, which uses a base of ten).

Block diagram. A graphic presentation of a system, computer, or program in which selected portions are represented by boxes and interconnecting lines (See also flow chart.).

Bug. A mistake, malfunction, or omission in the design of a program or computer.

By-product information. Data, which, as a result of being tabulated in a particular fashion or as a result of being processed for other than the area of specific design, becomes available for existing records created for an entirely different purpose.

Card punch. A machine that encodes data into tabulating cards in the form of a pattern of round or rectangular holes; card punches may be activated by a computer or from a keyboard (See also key punch.).

Cathode ray tube (CRT). A device similar to a television screen upon which data can be stored or displayed.

Central processing unit (CPU). That portion of a computer containing the arithmetic, logic, control, and in some cases, main storage units.

Character reader. A machine that optically scans alphabetic, numeric, or special characters previously entered on a document (usually by high-speed printer, typewriter, or imprinter).

Code. A system of rules or signals for using a set of characters to represent data or instructions.

Collating. Comparing and merging two or more similarly sequenced groups of items into one sequenced group.

Common Business-Oriented Language (COBOL). A computer programming language using basic English phrases designed for business applications.

Common language. A single code used by several devices (for example, typewriters, calculators, and transmitters) manufactured by different companies.

Compilation. Preparation of a machine language program by translation of each symbolic coded instruction into two or more machine language instructions.

Data. Basic elements of information - facts, numbers, letters, or symbols - with or without a computer.

Data collection. The act of bringing data from one or more points to a central point.

Data communication. The transmission of data from one point to another.

Data processing. A series of planned actions and operations upon data to achieve a desired result.

Data processor. A group of people and/or machines organized and acting together to process data.

Debugging. Finding and removing the mistakes from the design of a program or computer.

Electronic data processing (EDP). A term referring to equipment that processes data by electronic means; i.e., analog and digital computers.

Flow chart. A graphic representation of the major steps of work in process. (See also block diagram.).

Fortran (FORmula TRANslation). A programming system that converts mathematical statements into computer language.

Hard copy. Any printed copy of machine output; e.g., reports, listings, documents, or other copy in the form printed out by a computer.

Hardware. The physical equipment or devices which together comprise a computer and associated data processing machines; the mechanical or machine portion of a computer system.

Information. Facts and intelligence that result from data processing operations.

Information retrieval. The methods and procedures for recovering specific information from stored data.

Input. Transfer of external information into the central processing unit or into an intermediate data-processing storage device.

Inquiry station. A remote terminal device, such as a typewriter keyboard, from which interrogation of the contents of a computer's storage can be made.

Key punch. A card punch activated by a keyboard. (See also card punch.).

Language. A system for representing and communicating information between people and/or machines.

Lines per minute (LPM). The rate of printing speed of output printers.

Magnetic disc. A flat, circular plate with a surface that can be magnetized to store data.

Magnetic tape. A plastic or mylar strip coated with a metallic oxide upon which data can be recorded in magnetized spots.

Mark reader. A machine that optically scans marks entered (usually manually) in specific positions on a form and assigns values based on such positions.

Mark sense. Pencil strokes generally entered on bubbles on a punch card that can be read electrically by a machine.

Optical character recognition (OCR). A general term referring to the technique of using machines for optical reading of characters, symbols, or marks from a printed input document.

Optical scanner. A device that optically reads printed or written data, which is stored or entered into a computer.

Output. Information transferred from internal storage to output devices to produce cards, tapes, business forms, reports, and so forth.

Paper tape. A ribbon-like strip of paper, one inch or less in width, used as a means of recording data in the form of coded perforations.

Peripheral equipment. The auxiliary machines that may be placed under the control of the central computer; e.g., card readers, punches, and high-speed printers.

Printout. Display of computer-processed information as hard copy.

Program. A series of instructions that tell the computer in minute detail how to process data.

Programmer. A person who prepares problem-solving procedures and flow charts and who may also write and debut programs.

Random access. A storage technique in which the computer can find one bit of data as quickly as any other, regardless of its specific location in storage, without requiring a sequential storage.

Real-time processing. A method of processing data in which the machine begins to function at the moment of initial input so that there is virtually no passage of time between inquiry and result.

Software. Written programs and routines used to extend the capabilities of computers.

Source document. Any form from which data are taken for processing.

Storage. The retention of data for future retrieval.

Test routine. A program designed to show whether or not a computer is functioning properly.

Throughput. Productivity based on all facets of an operation; e.g., a computer that can read, write, and compute simultaneously would have a high throughput rating processing through the system.

Time-sharing. Using a computer to process multiple requests by independent users and providing responses rapidly so that each user feels that the computer is entirely at his disposal.

Unit record equipment. Computerized auxiliary equipment such as card readers, collators, and interpreters.

Updating. Revising so as to include current data.

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